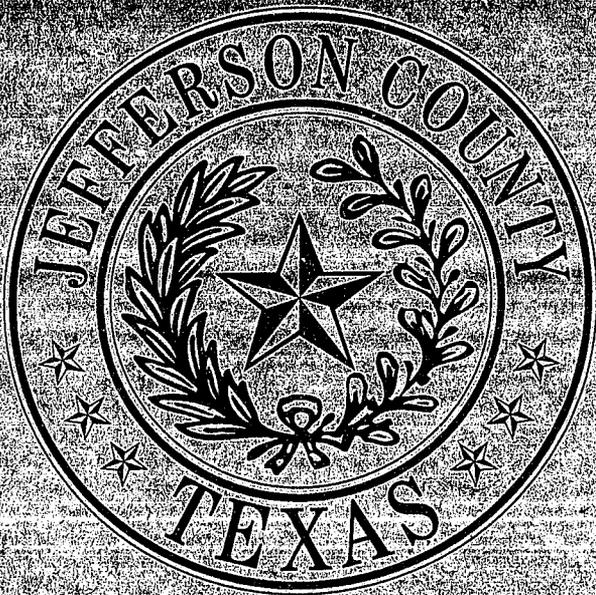


JEFFERSON COUNTY, TEXAS



ANNUAL BUDGET FISCAL YEAR 2009-2010

RONALD WALKER
COUNTY JUDGE

EDDIE ARNOLD
COMMISSIONER, PCT. 1

MARK DOMINGUE
COMMISSIONER, PCT. 2

**MICHAEL "SHANE"
SINEGAL**
COMMISSIONER, PCT. 3

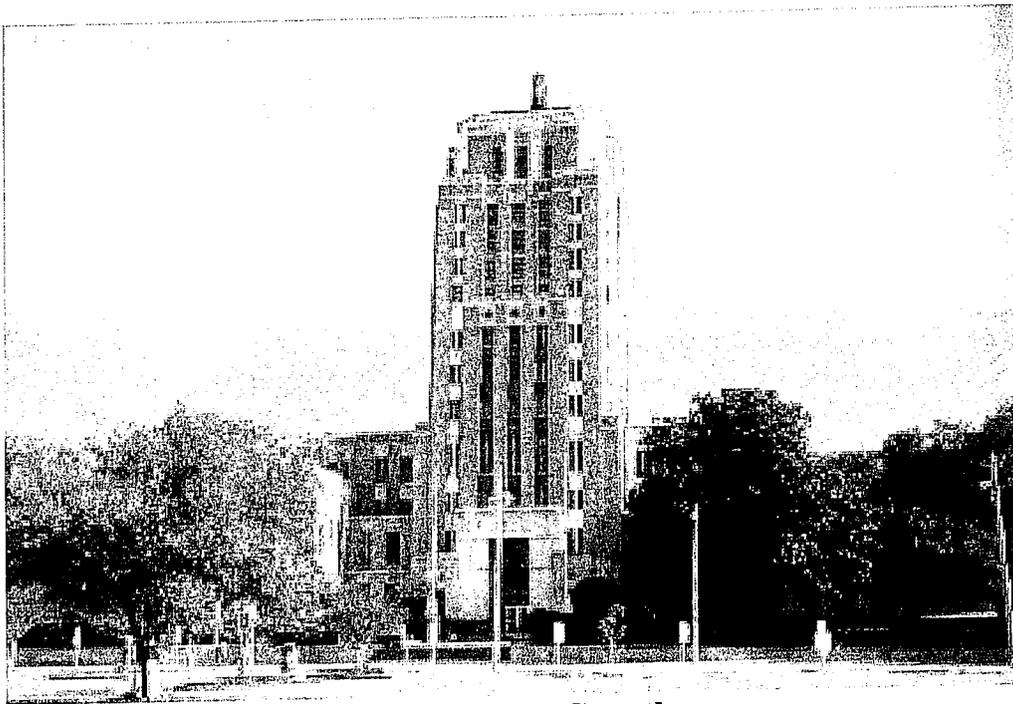
EVERETTE "BO" ALFRED
COMMISSIONER, PCT. 4

PATRICK SWAIN
COUNTY AUDITOR

JEFFERSON COUNTY, TEXAS ANNUAL BUDGET

Statement required by House Bill 3195

This budget will raise more total property taxes than last year's budget by \$1,165,820 or 1.6%, and of that amount, \$4,393,373 is tax revenue to be raised from new property added to the tax roll this year.



Jefferson County Courthouse

FISCAL YEAR 2009-2010

HISTORY OF JEFFERSON COUNTY, TEXAS

Jefferson County is a 904 square mile County situated in the Coastal Plain or Gulf Prairie region of extreme southeastern Texas. The County is comprised of mainly grassy plains, though it has a dense forest belt, marshy saltgrass terrain, and coastal prairie within its boundaries. The area is low and flat with altitudes rising from sea level to approximately 50 feet above. The County has a subtropical humid climate with a mean annual temperature of 69 degrees and averages fifty-three inches of annual rainfall. The average growing season is 225 days a year. Several incorporated towns make up the County including: Beaumont, Bevil Oaks, China, Groves, Nederland, Nome, Port Arthur, and Port Neches.

Jefferson County was formed in 1836 and organized in 1837. It was one of the original counties in the Republic of Texas. The first County seat was Jefferson (named after Thomas Jefferson) on the east bank of Cow bayou and was replaced by Beaumont in 1838. The first Jefferson County courthouse was built in 1854 and later became a Confederate hospital during the Civil War. The second courthouse was a 3-story building, built in 1892. It was the County's seat of justice until demolished to make room for the current building. The courthouse as it stands today was built in 1931 for \$1,000,000. Since the building of the original courthouse in 1931, there have been several extensions. The "New Courthouse" was built in the 1980's, and is attached to the original structure. The County also has a sub-courthouse located in Port Arthur. Other County Buildings and Annexes that house the operations and offices of the government are located at optimal points within the County.

The area that is Jefferson County has been claimed by several different nations. The first inhabitants were the Atakapa Indians, which settled in the Lower Neches and Sabine rivers. The French and Spanish disputed ownership of the area during the eighteenth century, and when the United States acquired Louisiana, the area was under Spanish control as part of the Atascosito District. Anglo settlement began in the area around 1821 with encouragement by the Mexican government. With the formation of the Texas Republic in 1836, residents of the newly formed County sought to increase settlement.

Jefferson County was changed drastically by the discovery of oil at Spindletop in 1901. Almost overnight, the area became a booming economic base for oil exploration and refining. Jefferson County's economy to this day is still rooted in the oil industry. Currently the economy of the County is based primarily on petroleum refining; the production and processing of petrochemicals and other chemicals; the fabrication of steel and steel products; shipping activity; the manufacture of wood, pulp, food and feed products; agriculture; and health care services. The County continues to diversify its economic base.

Jefferson County is the location of one of the fastest-growing industrial areas of Texas. The County endeavors to offer its citizens everything they seek in the way of employment, entertainment, cultural activities, and educational facilities. Jefferson County not only seeks to increase economic development in the area, but also seeks to provide its residents with an enriching community life.

SOURCES:

"JEFFERSON COUNTY." The Handbook of Texas Online.

<<http://www.tsha.utexas.edu/handbook/online/articles/view/JJ/hcj5.htm>> [Accessed Thu Sep 7 8:52:03 US/Central 2000].

"A History of Jefferson County, Texas From Wilderness To Reconstruction." W. T. Block, A Master of Arts Thesis at Lamar University. =<http://block.dynip.com/wtblockjr/History%20of%20Jefferson%20County/Introduction.htm> [Accessed Thu Sep 7 8:52:03 US/Central 2000].

Jefferson County, Texas

Feature Legend

	County Boundary		City Of Clara
	Hydrology		City Of Clewett
	Major Highways		City Of Nederland
	Area Cities		City Of Noma
	City Of Beaumont		City Of Post Kithia
	City Of Baytown		City Of Port Neches

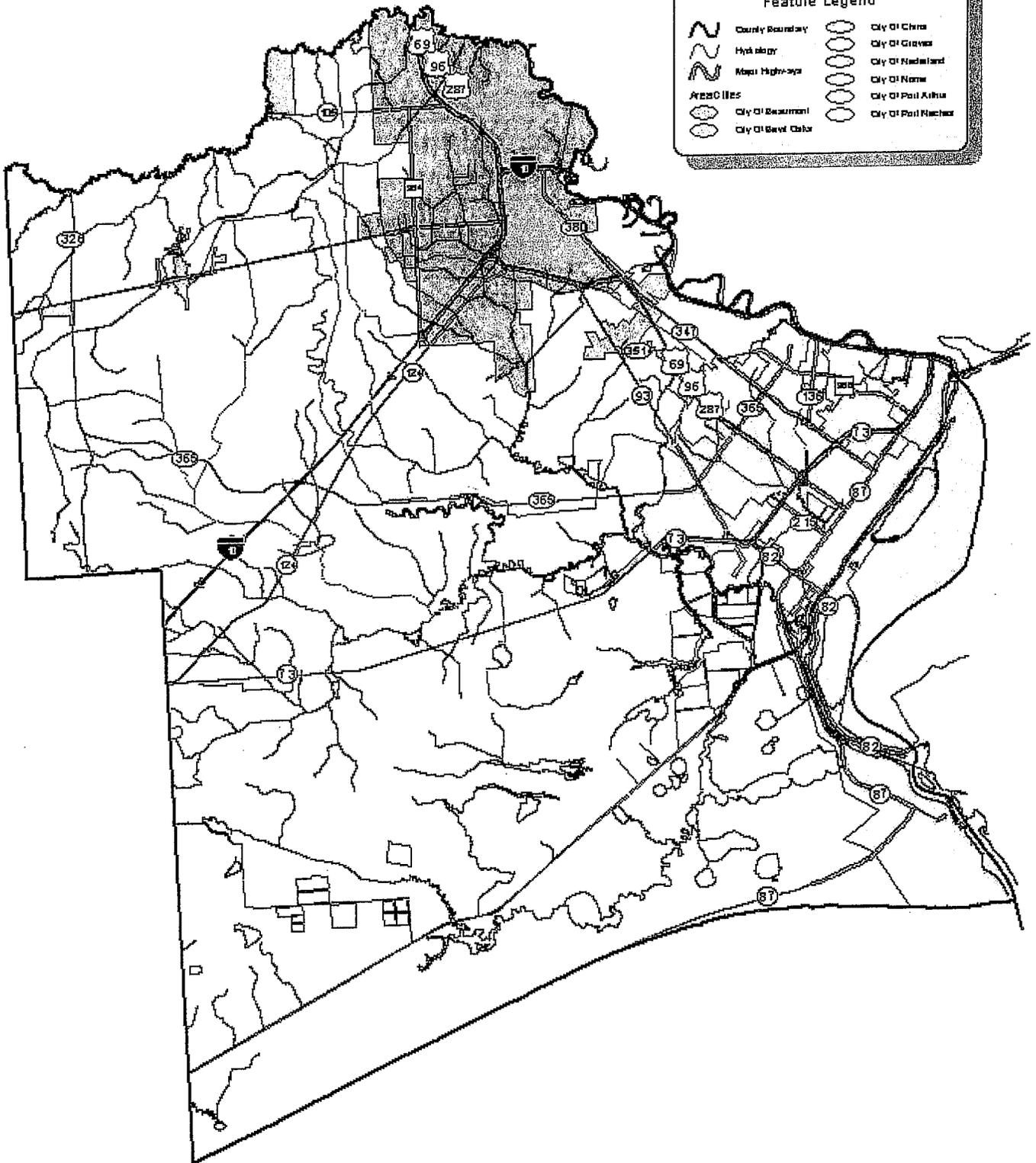




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BUDGET SUMMARY

PATRICK SWAIN
COUNTY AUDITOR
(409) 835-8500



1149 PEARL ST. - 7TH FLOOR
BEAUMONT, TEXAS 77701

September 28, 2009

Honorable Commissioners' Court:

Ronald Walker, County Judge

Eddie Arnold, Commissioner, Precinct No. 1

Mark Domingue, Commissioner, Precinct No. 2

Michael "Shane" Sinegal, Commissioner, Precinct No. 3

Everette "Bo" Alfred, Commissioner, Precinct No. 4

The County and more importantly its citizens continue recovery efforts related to several hurricanes. In late September 2005, Hurricane Rita, which struck the County and surrounding Gulf Coast areas caused wide spread destruction. The area was struck again with a relatively minor storm, Hurricane Humberto in 2007. In September 2008, Hurricane Ike impacted the area. As one of the largest and most devastating storms in history, encompassing the entire Gulf of Mexico at one point, the storm surge from Hurricane Ike completely obliterated some areas around the County. While the damage to the County itself was not as severe as with Rita, many residents had to relocate, businesses were closed and the rebuilding began again. While still striving to return to pre-storm conditions, County leaders continue to push for funding that will enable the community to fully recover and continue to grow.

Commissioners' Court along with the help of other County officials and department heads were dedicated to adopt a budget for the general fund with a minimum expenditure increase while maintaining the same level of service and fulfilling contractual obligations. We are proud to present a budget for the general fund that has only a 1.8% increase over the 2008-2009 adjusted budget and moreover maintains the same property tax rate. Therefore, in compliance with Section 111.033, Local Government Code, budget recommendations for fiscal year 2009-2010 are submitted for your consideration and approval.

This budget is prepared on the basis of \$21,138,044,986 of net taxable value after exemptions, which is an increase of 1.6% over the previous year's net taxable value. The County's tax rate is \$.365 per \$100 of assessed value, 4.9% below the calculated effective tax rate. Net tax collections are estimated at 97% of the total levy.

The County's \$.365 tax rate is allocated as follows:

General Fund	.33024
Debt Service	.03476

The fiscal year 2009-2010 budget provides for planned expenditures, net of contingency appropriations, for all operating funds totaling \$132,629,331. Contingencies in the amount of \$500,000 in the General Fund have also been appropriated. Such contingent appropriations are under the control of the Commissioners' Court and shall be distributed by that Court.

The Capital Projects for fiscal year 2009-2010, adopted independently of the operating budget, provides for planned expenditures of \$13,370,253.

Annual budgets are adopted for all funds except for enterprise funds, capital project funds, and certain special revenue funds where funds are designated for specific purpose as identified in the grant award document, which adopts grant year or project length financial plans.

It is my opinion that the provisions of revenues and expenditures in this budget are adequate and that funds will be on hand to pay the obligations as set forth. All funds are expected to have sufficient resources to operate within the budgets as proposed. It is intended that each County department will operate within its total budget allocation.

Sincerely,



Patrick Swain
County Auditor

BUDGET INITIATIVES, MAJOR GOALS AND ISSUES

The 2009-2010 budget year was a great challenge for the Commissioners' Court of Jefferson County. Commissioners' Court developed the current General Fund budget of \$121,214,444. Also, Commissioners' Court was able to maintain the same property tax rate of .365 cents per \$100 of taxable valuation. This property tax rate will enable Jefferson County to continue to provide services to its citizens and promote an atmosphere conducive to economic development within the County.

Budget initiatives for the current operating year include:

Maintain the same property tax rate despite a 4.9% reduction in the effective tax rate. Each penny of the tax rate equals approximately \$2 million in tax revenues. With the expiration of some tax abatements, the County will collect approximately \$1.2 million in additional tax revenue.

Provide a 2% salary increase to all employees. The cost of this increase with fringe benefits is approximately \$800,000.

Provide a 5% salary increase for law enforcement and correction officers in connection with the Deputy Sheriff's & Correction Officers Association contract. Also, provide a 5% salary increase for Constable Deputies in connection with the Deputy Constable Association contract. The increase in cost is approximately \$1.2 million including fringe benefits.

Provide additional funding to capital projects. The estimated cost is \$3.8 million. Commissioners' Court are continuing to fund capital projects in an effort to avoid adding to the debt levels of the county while continuing to add, replace, and update infrastructure.

Continue capital expenditures for durable goods to replace needed equipment. Cost is approximately \$1.8 million.

On an on-going basis, County officials review and identify key issues facing the County and determine goals and objectives for the current operating year and the future. For the present and future years, the following represent the Commissioners' Court's list of major goals and issues:

- * Economic Development
- * Transportation Infrastructure
- * Organizational Development & Improvement

Economic Development - *Enhance the economic development climate in the County for future growth by focusing on workforce training and education and by exploiting our industrial infrastructure to attract and retain business and industry.*

Local Industry – Several large projects are in development for the area and the County continues to work with other taxing entities to create a business environment conducive to this growth.

Ongoing petrochemical expansions at the Motiva, Total, and Valero facilities located in Jefferson County represent approximately \$12 billion in project improvements. In addition, hundreds of millions of dollars are being spent on terminal and pipeline facilities to support these projects.

Eastman Chemical Company has announced plans to build a \$1.6 billion gasification plant. The construction of this project is set to begin in 2010 if Department of Energy approvals are obtained. This project will bring hundreds of construction and permanent jobs to the area.

Cheniere, one of two companies building Liquefied Natural Gas Terminals on the border of the Texas/Louisiana Coast has begun receiving shipments for their terminal. Golden Pass LNG anticipates opening of their terminal in mid 2011. Construction at each terminal is ongoing and has brought construction jobs and permanent jobs to the area. Golden Pass LNG's original planned date for completion was disrupted because of Hurricane Ike.

Due to the large number of industrial expansion projects, the County is working with industry leaders, Texas Workforce Commission, Lamar Institute of Technology, and Lamar University to supply a workforce who are able to handle the growing labor needs of the County.

Hotel/Motel Tax – The County collects a 2% hotel occupancy tax from Jefferson County hotels. This tax has generated over \$1,000,000 annually enabling the County to enhance tourism in the area by funding a variety of events and projects. The County funds the operational cost of the Ben J. Rogers Regional Visitors' Center with revenue from the Hotel/Motel Tax.

Airport Development – The Southeast Texas Regional Airport provides direct flights to Houston Intercontinental via Continental Express. The County, area Chambers of Commerce, and other business leaders have been seeking a direct flight to the Dallas area to enhance the Airport's operations. Airport facility renovations are continual as part of the Airport's master plan approved by the FAA. Terminal repairs and renovations from Hurricane Rita were completed in spring of 2009.

Transportation Infrastructure – *Provide adequate funding for County infrastructure.*

Sabine-Neches Waterway - The County has participated in a study by the U.S. Army Corps of Engineers into the feasibility of widening and deepening the Sabine-Neches waterway. This will allow ports in Southeast Texas to accommodate newer deep draft vessels and thus remain competitive with other ports on the Gulf Coast.

Bridge Repair - The County is partnering with the State of Texas and other entities to upgrade bridges in the County as part of the ongoing effort to rehabilitate County Bridges and Roads.

Organizational Development & Improvement - *Improve services to our citizens through development of employees within the County.*

Classification System – In 1997, the County implemented a Classification/Compensation system to formalize our pay structure. This has allowed the County to be more consistent, efficient and fair in our pay administration, and has allowed the County to begin developing career ladders and perform some succession planning.

Services – The County also intends to continue examining our business processes and use of technology to insure that citizen's needs are addressed in the most efficient and cost-effective manner possible.

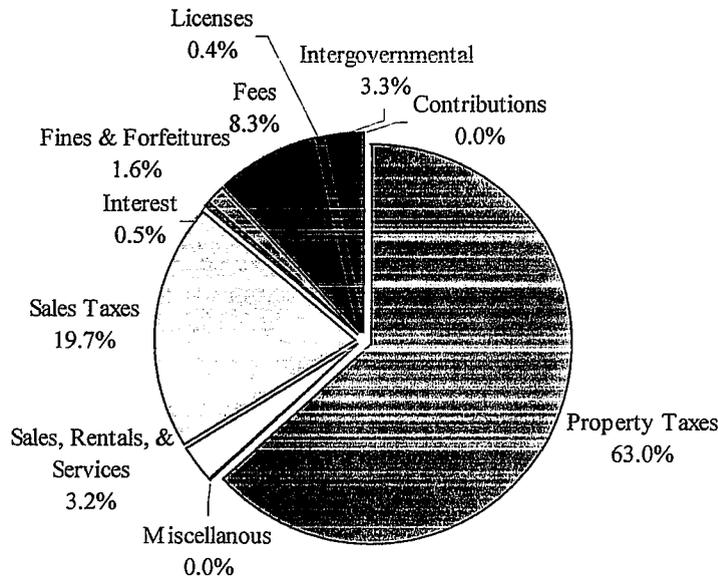
Strategic Planning and Performance Measures – The County is including in this budget, funding to contract with a firm to help develop a strategic plan for enhanced long term budget planning. In addition, the County is beginning to research and develop a model of performance measures to assist with the budget process. During the 2009-2010 budget year most County officials and Department heads will receive strategic planning training.

BUDGET HIGHLIGHTS

REVENUES

Jefferson County's budgeted revenues for the General Fund, Debt Service Fund, and Special Revenue Funds are derived as follows (excluding other sources):

Revenues by Source - All Funds Summary
Estimated for Fiscal Year 2009-2010



Property taxes in the amount of \$75,096,248 or 63.0% of the total budgeted revenue are budgeted for 2009-2010. This is less than 1% reduction from the 2008-2009 estimated revenues. This amount includes current and delinquent taxes and penalty and interest on property taxes. This amount is based on a net taxable value of \$21,138,044,986, and an adopted tax rate of .365¢. The County is anticipating a 97% collection rate for this budget year. Net taxable values have increased by 47.1% over the past five years as a result of increased commercial development.

Sales taxes represent 19.7% or \$23,500,000 of the total budgeted revenue. The County collects ½ cent on all taxable sales within the County. The ½ cent sales tax was adopted in 1989. Revenue from Sales taxes for the last four years has been high due to industrial expansions in the area as well as hurricane recoveries. The County anticipates revenue from Sales taxes to drop back down during the 2009-2010 budget year as shown by a

19.7% reduction from the 2008-2009 estimated revenues for Sales Taxes. Also, the County collects sales tax on alcoholic beverages. The County collects a 2% hotel occupancy tax from area hotels. This tax is used to fund the Ben J. Rogers Regional Visitors' Center as well as tourism grants.

Fees represent 8.3% of the total budgeted revenue. Fees are budgeted at \$9,920,784 for 2009-2010. This is a 1.5% reduction from 2008-2009 estimated revenues. Fees include all departmental fees. Fees are set by law or by the order of the Commissioners' Court.

Fees depend on the provisions of state law, and are usually mandatory, but occasionally are optional with the approval of Commissioners' Court. Revenues from this source depend on collections by departments, the actions of courts, incidence of offenses and various other external factors.

Road and Bridge Fees are generated from a \$10 annual assessment at the time of license tag renewal. The Road and Bridge precincts utilize these funds for road construction and maintenance of roads as stipulated by the Texas statutes.

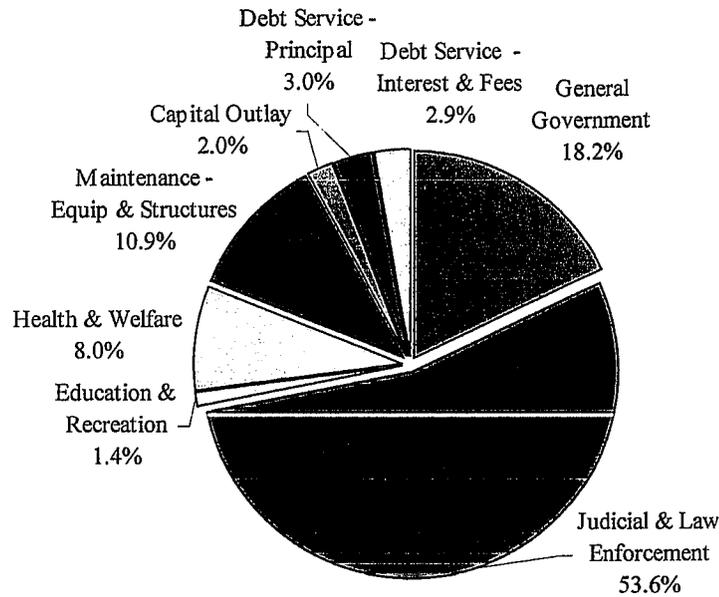
Auto registration fees represent the County's portion of the annual renewal fees for State auto registration. Based upon Chapter 152 of the State Tax Code this fee provides funding for construction, maintenance, bridge construction, purchases of right-of-way, and for relocation of utilities.

Other revenues are made up of licenses, sales, intergovernmental revenue, fines and forfeitures, interest, and other miscellaneous items. This revenue is budgeted to generate \$10,592,399 in funds for 2009-2010. This is an increase of 3.5% from the 2008-2009 estimated revenues.

EXPENDITURES

Jefferson County's budgeted expenditures for the General Fund, Debt Service Fund, and Special Revenue Funds are derived as follows (excluding other uses):

Expenditures - All Funds Summary
 Budgeted for Fiscal Year 2009-2010



General Government comprises 18.2% of the budgeted expenditures, which is an increase of 12.1% from 2008-2009 estimated expenditures. 86.3% of the increase is related to general funds and will be discussed below. The increase in the Special Revenue funds is in large part due to the preservation project that the County Clerk is outsourcing for records prior to 1990.

Judicial and Law Enforcement comprises 53.6% of the budgeted expenditures. The budgeted expenditures in this category are 11.9% more than the 2008-2009 estimated expenditures. 97.5% of the increase is related to general funds and will be discussed below.

The Education and Recreation Division comprises 1.4% of the budgeted expenditures. The budgeted expenditures in this category are 9.9% more than the 2008-2009 estimated expenditures. 49% of the increase is due to overall increase in the operations of the Ben J. Rogers Regional Visitors' Center, which is funded by the Hotel Occupancy Tax Fund. The other 51% of the increase is related to general funds and will be discussed below.

Health & Welfare comprises 8.0% of the budgeted expenditures. The budgeted expenditures in this category are 10.6% more than the 2008-2009 estimated expenditures. All of the increase is related to General Funds and will be discussed below.

Maintenance – Equipment & Structures comprises 10.9% of the general fund budgeted expenditures. Budgeted expenditures are 14.6% over the 2008-2009 estimated expenditures. 89.0% of the increase is related to general funds and will be discussed below. The other increase will be due to road work done using Lateral Road Funds.

Capital Outlay comprises 2.0% of the budgeted expenditures. Budgeted expenditures have decreased by 34.1% from the 2008-2009 estimated expenditures. All of the decrease is related to general funds and will be discussed below.

Debt Service - Principal comprises 3.0% of the budgeted expenditures. Budgeted expenditures have increased by 2.7% from the 2008-2009 estimated expenditures.

Debt Service – Interest & Fees comprises 2.9% of the budgeted expenditures. Budgeted expenditures have reduced by 3.3% from the 2008-2009 estimated expenditures.

GENERAL FUND

The General Fund is used to account for the general governmental operations of the County. Included in these activities are budgets for the general government, judicial and law enforcement, education and recreation, health and welfare, maintenance of buildings and structures, capital outlay, and special purpose funding. Expenditures for fiscal year 2009-2010 including “transfers out” and contingency appropriation are approved at \$121,214,444. Revenues including “transfers in” are estimated at \$109,494,972.

Property Taxes represent 62.1% of the revenues generated by the General Fund. In 2009-2010 the budgeted property taxes for the General Fund decreased by \$126,070 from the prior year’s estimate. Budgeted property tax revenue for 2009-2010 is \$67,946,130 for the General Fund.

Budgeted sales tax revenue for 2009-2010 is \$22,500,000. Sales tax revenue represents 20.1% of the revenues generated by the General Fund. Sales tax revenues are expected to decrease by 19.7% from the prior year’s estimate. Revenue from Sales taxes for the last four years has been high due to industrial expansions in the area as well as hurricane recoveries. The County anticipates revenue from Sales taxes to drop back down during the 2009-2010 budget year.

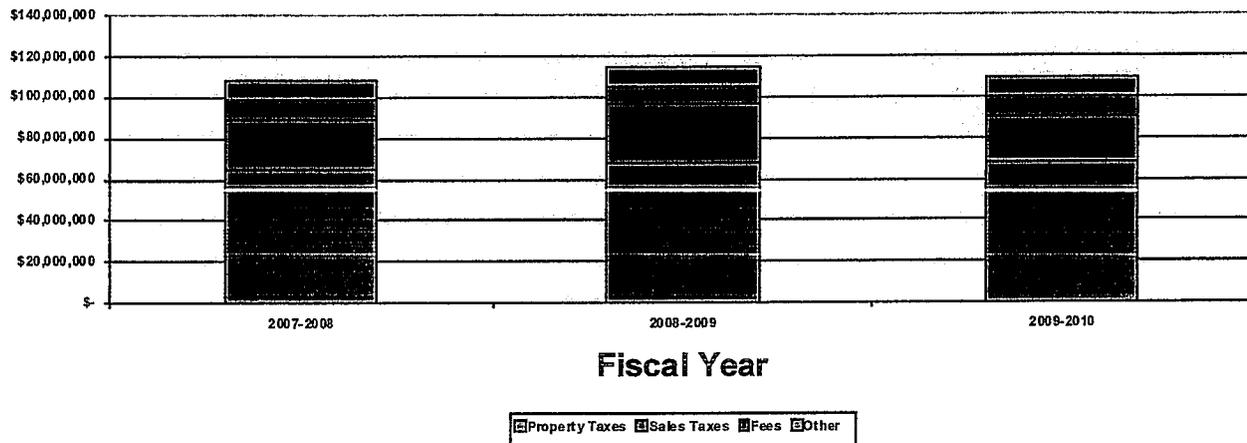
Fees collected by the County account for 8.1% of the General Fund revenues. Estimated revenues for fees are budgeted at \$8,844,809. Fees are expected to decrease by 2% from the prior year’s estimate.

Other revenue sources include intergovernmental revenue, which represents contractual payments on the housing of inmates for area cities, federal and state of Texas, and interest revenue. Other revenue sources accounts for 9.2% of the budgeted General Fund

revenues. Estimated revenues for other revenue sources are budgeted at \$10,204,033. Other revenue sources are expected to increase by 6.1% from the prior year's estimate. This increase is due to intergovernmental revenues for the funding by the Sabine Neches Navigation District of the new Marine Division which was created in January 2009.

The following graph shows the relationship of the major revenue sources for fiscal year 2007-2008 through 2009-2010:

General Fund (Revenues)



Expenditures budgeted for the 2009-2010 fiscal year total \$121,214,444 including contingency appropriation and “transfers out”. Of this amount, there is 62% for personnel services, 28% for operating, 3% for capital, and 7% for special purpose expenditures.

Personnel services include salaries, wages, and fringe benefits of Jefferson County employees. The personnel services budget increased \$2,740,867 due to a 2% salary increase for County employees including elected officials, and 5% for Sheriff deputies, Correctional officers, and Constable deputies. The County increased budgeted personnel in the 2009-2010 year by 4 positions which included 5 new positions and 1 position eliminated. The District Attorney is eliminating 1 position. The Sheriff’s office is adding 1 property clerk. The Marine Division is adding 1 sergeant and 2 deputies as part of a developing department. The Marine Division is fully funded by the Sabine Neches Navigation District. The Emergency Management department is adding 1 office specialist which will be partly funded by a local grant.

Operating expenditures, which include all materials and supplies, maintenance and utilities, and miscellaneous services increased by 2.3% in 2009-2010 over the 2008-2009 budgeted amounts. This increase is due to overall increases in budgeted expenditures mostly related to increase in liability insurance and retirees’ insurance.

Capital outlay, which includes all capital equipment purchases over \$5,000 made by the County, decreased by \$1,179,510 in 2009-2010. Most of this decrease is due to the delay of the installation of the new telephone system for all county facilities. The County will move available funds to the Capital Projects funds. The County will be replacing 22 vehicles and several pieces of road machinery.

Special Purpose Funding is used to account for expenditures that are non-operational in nature or do not specifically belong to a department. It consists of contingency appropriations and "transfers out". This budget year the following transfers are budgeted: Ford Park - \$2,002,671, Southeast Texas Regional Airport - \$1,327,528, Capital Projects - \$3,791,000, and County match for Grant funds - \$845,220. Contingency appropriations are budgeted at \$500,000.

In 2009-2010, the County will utilize \$11,719,472 of the General Fund reserves to balance the operating requirements of the County. The County's ending available fund balance will be 17.3% of budgeted expenditures which complies with the County's fund balance policy. The amount that the County will utilize of the General Fund reserves will be used to fund capital outlay and capital projects.

General Government comprises 17.91% of the general fund budgeted expenditures, which is an increase of 10.7% from 2008-2009 estimated expenditures. This increase is mainly due to salaries, retirees' health insurance, liability insurance and other departmental increases in budgeted expenditures. General Government is made up of the administrative functions of the County including the Auditor's Office, County Clerk, County Treasurer, Purchasing, MIS and others.

Judicial and Law Enforcement comprises 53.8% of the general fund budgeted expenditures. The budgeted expenditures in this category are 11.8% more than the 2008-2009 estimated expenditures. This increase is due to salary increases, 3 new positions, development of the Marine Division, and other departmental increases in budgeted expenditures.

The Education and Recreation Division comprises .56% of the general fund budgeted expenditures. The budgeted expenditures in this category are 12.6% more than the 2008-2009 estimated expenditures. This increase is due to salary increases, and other departmental increases in budgeted expenditures. This division offers the citizens of Jefferson County access to a wealth of knowledge, and experience on agricultural topics with the Agricultural Extension Agency, and an opportunity to obtain books, videos, and other media from the Jefferson County Library.

Health & Welfare comprises 8.21% of the general fund budgeted expenditures. The budgeted expenditures in this category are 10.6% more than the 2008-2009 estimated expenditures. This increase is due to salary increases, one new position, new part time

Physician or Nurse Practitioner to assist with indigent health care and increased cost for indigent health care. This division provides health care for the indigent citizens of the County, support of the child protective services of the State of Texas, mosquito control practices throughout the County, emergency management, and environmental control functions for the County.

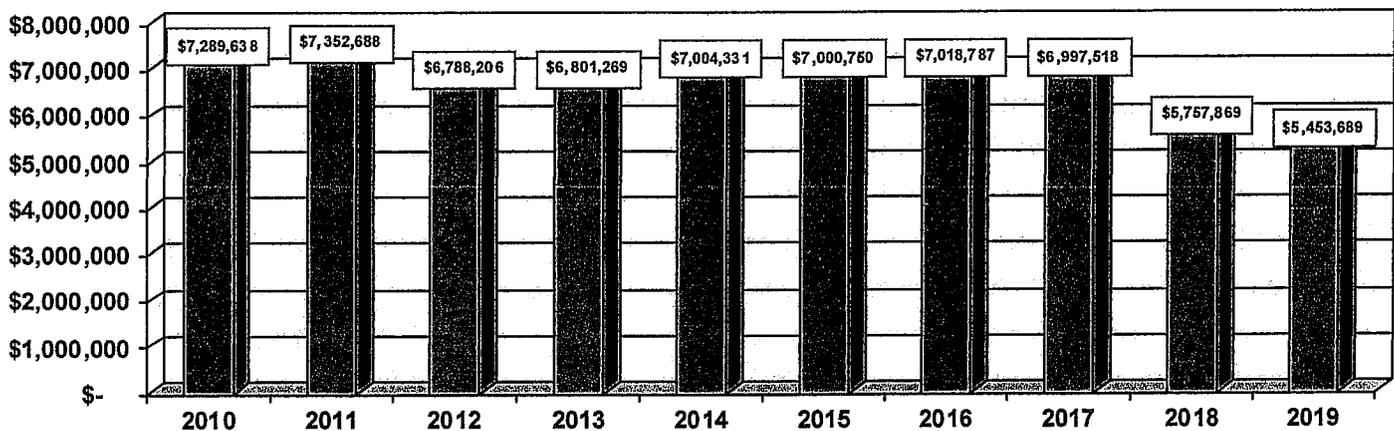
Maintenance – Equipment & Structures comprises 11.02% of the general fund budgeted expenditures. This division is responsible for the maintenance and operation of all County facilities and roadways. Budgeted expenditures are 13.0% over the 2008-2009 estimated expenditures. This increase is due to salary increases, imaging project of engineering records and increased cost for road materials.

DEBT SERVICE FUND

The Debt Service Fund is a legally restricted fund utilized to account for revenues recognized to liquidate the debt service requirements for the County’s debt. This income is primarily earned through the allocation of property taxes to the fund.

At October 1, 2009, the County has debt issues outstanding of \$68,325,000. Revenues are budgeted at \$7,170,812 for 2009-2010, of which 99.7% comes from the allocation of property taxes. The remaining portion of funding to debt service is interest. Expenditures of \$7,308,438 are budgeted to meet the current debt service requirements.

Debt Service Requirements Next 10 Years



SPECIAL REVENUE FUNDS

Special revenue funds are used to account for revenues allocated for restricted purposes as specified by statute. The County’s funds are comprised of revenues generated from

road fees, confiscated goods, security fees, contributions, and other sources. Revenues for 2009-2010 are budgeted at \$3,031,047 and expenditures are budgeted at \$4,606,449. Some items that will benefit the County are: the continued maintenance and operation of the County Clerk's imaging system, and the installation of an imaging system in the District Clerk's and District Attorney's office. These systems will reduce the paperwork and create efficient ways to review the documents these offices manage. The County Clerk will also be working on a preservation project for records prior to 1990. Also, Courthouse security will continue to be a high priority. Finally, the Ben J. Rogers Regional Visitors' Center is fully functioning and the Hotel Occupancy Tax Fund will continue to fund the operations.

CAPITAL PROJECTS

The County maintains an ongoing capital improvement program. General government capital improvements have been funded by a combination of bond proceeds, general fund transfers, and state grants. The main focus of the County's capital improvement program is related to Transportation, General Government Buildings, Quality of Life, and Environmental Infrastructure.

Expenditures of \$13,370,253 are estimated for projects in the 2009-2010 fiscal year. These expenditures will impact the County on several levels including:

Transportation Infrastructure – The County has deemed this program a priority to ensure that roadways and bridges are safe and reliable to handle the increased traffic flow in the rural areas. The County has funded capital improvements to bridges as part of a systematic bridge replacement program that will entail refurbishing nineteen bridges in the County. The County has completed twelve bridges and will continue the construction of the seven bridges in the next year.

The projects on Central Gardens Drainage, Labelle Road Right of Way, Garth Road, and Sulphur Plant Road will increase road infrastructure. It will allow more access and wider roadways for the traffic that travels within the County, and open up land for development that was previously inaccessible. The County partners the Texas Department of Transportation (TXDOT) to modify and expand the County's rural roads. By partnering with TXDOT, the County can leverage the local taxpayer's dollars with Federal and State funding to provide a higher grade of roadway.

General Government Infrastructure – Several projects are funded in 2009-2010 for the repair, maintenance, and remodel of County buildings. These projects will increase the stability and soundness of the buildings, and assure their continued use in the future.

In the category of General Government, the largest and most expensive project will be the restoration of the County's historical Courthouse. The County has developed a seven

phase approach to repairing and restoring the County Courthouse. Due to water intrusion the exterior and the interior of the Courthouse has been severely damaged by water and termites. The County has completed Phase I of the project by replacing the Courthouse roof to its historical equivalent built in the 1930's. In the current year budget, the County is funding \$4.2 million for Phase II and a portion of Phase III which will encompass replacing the Courthouse windows and exterior mortar repair. The County is in the process of leveraging the County's funds with State of Texas Historical Commission and the State Energy Conservation Office grant funds. The County anticipates long term financings for Phases IV through VII which approximate \$14 million in cost. When completed, all seven phases will exceed \$23 million.

Quality of Life – Jefferson County has vast resources to draw from in the form of recreational activity for its residents and visitors. One area the County is investing in is recreational fishing along the estuaries of the Gulf of Mexico. The County has a long term project to partner with the Texas Parks and Wildlife Department to develop a portion of land that borders the Keith Lake Fish Pass. This fish pass provides excellent salt water fishing due to significant tidal flow changes through the pass. The County will provide parking and picnic grounds along with a boat launch. Residents and visitors will be able to picnic and fish along the banks of the fish pass on concrete bulk heading and sidewalks.

Environmental Measures – The County has been working towards a resolution to re-open Highway 87 from Sea Rim Park to High Island. This twenty-five mile stretch of Highway runs along the Gulf of Mexico and has been closed since the late 1980's. As part of this long term project, the County has funded various environmental studies regarding shoreline erosion, sand source feasibility, and wetlands mitigation. The County is estimating to spend \$650,000 in 2009-2010 to fund these studies. The County will need Federal or State funding for this project as the total cost to relocate and rebuild this stretch of highway would not be economically feasible for the County.

AWARDS & ACKNOWLEDGMENTS

Awards The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Jefferson County, Texas for the Annual Budget beginning October 1, 2008. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

Acknowledgments The dedicated service and hard work of the entire staff of the Auditor's Office achieved the preparation of the 2009-2010 Annual Operating Budget. Sincere appreciation to the elected and appointed officials for their cooperation in completing this budget in a timely manner is also warranted. Commissioners' Court is also commended for exercising fiscal responsibility in their deliberations in setting the expenditures for the proposed fiscal year.

BUDGET POLICY & PROCEDURES

The overall goal of the County's budget policy and procedures are to establish and maintain effective management of the County's financial resources. Formal policy statements and major objectives provide the foundation for achieving this goal. Accordingly, this section outlines the policies and procedures used in guiding the preparation and management of the County's overall budget and the major objectives to be accomplished.

The County follows the policies below in establishing the budget.

Guidelines

- ⌘ The budget will be prepared in such a manner as to facilitate its understanding by citizens of the County, elected officials, and employees.
- ⌘ Financial information systems will be maintained to monitor operations of the County on an ongoing basis. Also, the accounting and financial reporting systems will be maintained in compliance with current generally accepted accounting principles.
- ⌘ The Auditors' Office will review all departmental budgets to identify possible increases or reductions, and will analyze all budget requests in detail.

Interim Financial Reporting

- ⌘ Commissioners Court and all Departments will be provided with monthly budget reports comparing actual versus budgeted revenue and expense activity.

Balanced Budget

- ⌘ The budget will be structurally balanced; total expenditures do not exceed total resources, or total estimated revenues plus reserves. The County will avoid budgetary procedures that balance current expenditures at the expense of meeting future years' expenses, such as postponing expenditures or accruing future year's revenues.

Capital Improvement Policies

- ⌘ The budget will provide for adequate maintenance of capital, infrastructure, and equipment and for their logical replacement. No “carryover” capital outlay will be budgeted unless specifically approved by Commissioners’ Court during the current year’s budget hearings.
- ⌘ The County will establish an appropriate mix of general fund transfers, state grant funds, and general obligation debt in the funding of capital projects.

Debt Management Policies

- ⌘ The County will confine long-term debt to capital improvements or projects that cannot be financed from current revenues.
- ⌘ The County will not use long-term debt for current operations.
- ⌘ The County will strive to have the final maturity of general obligation bonds at, or below thirty years and within a period not to exceed the estimated useful life of the project.

Fund Balance Policies

- ⌘ The County will strive to maintain an unreserved, available fund balance of approximately 15% of budgeted expenditures for the General Fund. Fund balance for Debt Service funds will be maintained according to debt covenants, usually 1/12th of the next year’s debt principle payment requirements. Fund balance for Special Revenue funds will be maintained to ensure a positive fund balance for the individual funds.
- ⌘ It is the intent of the County to use excess available fund balances above the 15% to help fund capital replacement and capital projects in order to reduce the need for future debt.

Investment Policies

- ⌘ These Investment Policies apply to the investment of short-term operating funds of the County in excess of those funds required to meet current expenditures. Topics included in the investment policy are quite detailed and includes information of Strategy, Scope, Objectives and Priorities, Responsibility and Control, Reporting, Institutions, Instruments, Procedures, Collateral and Safekeeping, and Policy Review and Amendments. The

complete policy can be reviewed in the separate Investment Policy Manual maintained by the Treasurer's office.

Capital Asset Procedures

- ⌘ Capital assets include buildings, roads, bridges, equipment, computers, furniture, and vehicles. Jefferson County's monetary criteria is \$10,000 or more and with a useful life of more than one year. Once purchased, all capital assets are maintained in the physical inventory until disposed.

The County follows the procedures below in establishing the budget.

- ⌘ Jefferson County's fiscal year begins on October 1st each year and ends on September 30th. The budget process for each upcoming fiscal year begins in May with the preparation of Budget Workpapers which are distributed to all County Departments. Each department is asked to project their financial requirements for the upcoming year. The Budget Workpapers are a guide for initial budget requests.
- ⌘ Departmental annual budget requests are then submitted by the Department or Agency Head to the County Auditor in June. The County Auditor compiles the initial requests and in July, budget hearings are held for each department. Commissioners' Court, which includes the County Judge and the four County Commissioners oversee the Budget Hearings. These hearings give Department Heads the opportunity to discuss with Commissioners' Court any changes in their budget, and items that are a priority. The public is invited to attend all budget hearings, which are posted according to the Open Meetings Act.
- ⌘ In conjunction with compiling departmental budget requests, the County Auditor prepares an estimate of available resources in each fund for the upcoming fiscal year. Expenditures budgeted in the various funds may not exceed the fund balances as of the first day of the fiscal year plus the anticipated revenue for the year as estimated by the County Auditor.
- ⌘ In September, the County Auditor prepares the proposed annual operating budget to be presented to the Commissioners' Court for their consideration. The budget represents the financial plan for the new fiscal year. Public hearings are held on the proposed budget.
- ⌘ The Commissioners' Court must adopt an annual operating budget by a majority vote of the Commissioners' Court before October 1. The adopted budget must be balanced; that is, available resources must be sufficient to

support annual appropriations. Accountability is then required for operations to remain within available resources.

- ⌘ The department is the legal level of budgetary control. Total expenditures cannot exceed the final appropriation once the budget has been adopted. Commissioners' Court can amend the total appropriations for an individual fund. To comply with expenditure limitations, when one fund's total appropriation is increased, another fund's appropriation must be reduced by an equal amount. Commissioners' Court may also approve the transfer of appropriations within funds. All such amendments require Commissioners' Court approval.
- ⌘ The County uses funds to report its financial position and results of its operations. Funds for budget purposes are classified as Governmental and Fiduciary. Governmental Funds are used to account for the majority of the County's general activities, including the collection and disbursement of earmarked monies (Special Revenue Funds), the acquisition or construction of general fixed assets (Capital Projects Funds), and the servicing of general long-term debt (Debt Service Funds). The General Fund is used to account for all activities of the County not accounted for in any other fund. Proprietary Funds are used to account for activities similar to those found in the private sector (Enterprise Funds), where the determination of net income (loss) is necessary and/or useful to sound financial management.
- ⌘ Annual budgets are legally adopted for the General Fund and Debt Service Fund. Budgets for Special Revenue Funds are established pursuant to statute guidelines, and budgets for Capital Projects are established on a project basis. Enterprise funds have submitted estimated net loss. The amount of the annual subsidy needed for the Enterprise funds are budgeted in the General Fund as a transfer.
- ⌘ All transactions affecting the acquisition and disposition of anything of value by the County are recorded in detail in the accounting system adopted by the Jefferson County Auditor.
- ⌘ The budgets of general government type funds (i.e. General Fund and Special Revenue Funds) are prepared on the modified accrual basis. Briefly, this means that obligations of the County are budgeted as expenditures, but revenues are recognized only when they are measurable and available.
- ⌘ Encumbrance accounting is used for all funds. Encumbrance accounting means that an estimated cost is recorded on the books at the time of an order of goods and services so that all obligations are booked. When the actual

cost is known, it is booked, and the encumbrance is reversed. All encumbrances lapse at year-end for all budgeted funds.

- ⌘ The Comprehensive Annual Financial Report (CAFR) shows the status of the County's finances on the basis of "generally accepted accounting principles" (GAAP). The CAFR and the budget are prepared on a basis consistent with GAAP using the modified accrual basis.
- ⌘ The budget document does not include Enterprise Funds, Internal Service Funds, and Special Revenue Funds that are grants. Grants are restricted for specific purposes. Because grants are presented to Commissioners' Court throughout the year and some run on different fiscal years, the grant budgets and accountings are maintained separately from this document.

JEFFERSON COUNTY, TEXAS

CALENDAR FOR BUDGET PREPARATION

Dates are approximate

APRIL 29 – Budget preparation packets sent to all County departments by County Auditor.

MAY 29 – Budget preparation packets are due back to the County Auditor's office.

JUNE 1 – JULY 17 – Compile initial budget requests and estimate of available resources.

JULY 20 – 24 – Budget Hearings.

AUGUST 5 – Publish notice of public hearing on annual compensation of County Auditor, Assistant Auditors, and Court Reporters. (Section 152.905 LGC)

AUGUST 19 – Budget Workshop to discuss pending items for budget.

AUGUST 20 – Public hearings on Auditor's and Court Reporters' budget with District Judges. (Section 152.905 LGC)

SEPTEMBER 16 – Publish notice for budget public hearing. (Section 111.0385 LGC)

SEPTEMBER 17 – Notify Elected officials of salaries and allowances. (Section 152.013 LGC)

SEPTEMBER 18 – Notice of proposed increases in elected officials' salaries and allowances published in local newspaper. (Section 152.013 LGC)

SEPTEMBER 18 – File budget with County Clerk. (Section 111.037 LGC)

SEPTEMBER 28 – Adopt tax rate.

SEPTEMBER 28 – Public hearing and adopt budget. (Section 111.039 LGC)



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Jefferson County

Texas

For the Fiscal Year Beginning

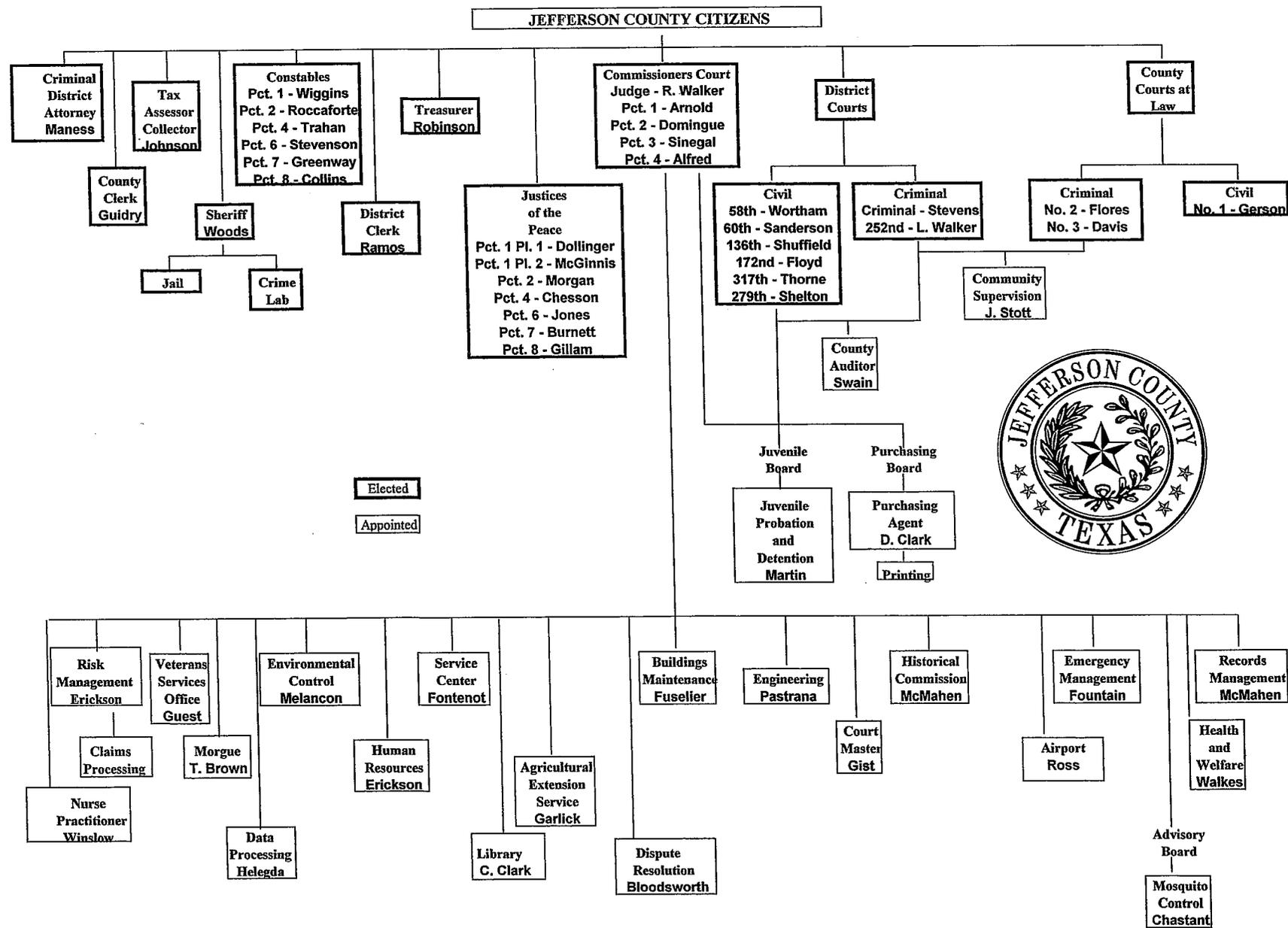
October 1, 2008

President

Executive Director

ORGANIZATION CHART OF JEFFERSON COUNTY

As of September 30, 2009



TAX REVENUES BY SOURCE - ALL FUNDS
LAST TEN FISCAL YEARS

Fiscal Year	Property Tax	Sales Tax	Alcoholic Beverage Tax	Hotel Occupancy Tax	Total
2000	\$ 42,624,272	\$ 13,501,842	\$ 358,948	\$ -	\$ 56,485,062
2001	42,885,676	13,698,758	353,082	-	56,937,516
2002	44,994,723	14,579,230	371,551	-	59,945,504
2003	44,969,987	13,526,657	364,440	556,987 ¹	59,418,071
2004	46,276,630	14,375,228	395,653	606,190	61,653,701
2005	57,343,655	14,796,016	430,130	658,878	73,228,679
2006	61,103,193	20,150,358	494,201	894,368	82,642,120
2007	65,071,514	21,654,606	503,134	973,569	88,202,823
2008	71,516,193	23,906,777	506,047	1,011,577	96,940,594
2009*	75,130,523	27,500,000	510,708	1,239,192	104,380,423

¹ First year of tax

* Estimate for current year

**RATIO OF ANNUAL DEBT SERVICE EXPENDITURES
FOR GENERAL BONDED DEBT TO TOTAL GENERAL
EXPENDITURES**

LAST TEN FISCAL YEARS

Fiscal Year	Debt Service			General Expenditures	Ratio of Debt Service To General Expenditures
	Principal	Interest	Total Debt Service		
1999	2,405,000	1,062,311	3,467,311	82,336,303	4.21%
2000	2,670,000	1,107,602	3,777,602	92,082,738	4.10%
2001	2,010,000	5,901,345	7,911,345	108,901,272	7.26%
2002	2,945,000	3,459,809	6,404,809	120,329,165	5.32%
2003	2,980,000	4,355,169	7,335,169	126,404,555	5.80%
2004	3,250,000	4,351,299	7,601,299	106,854,206	7.11%
2005	3,335,000	4,057,373	7,392,373	98,764,803	7.48%
2006	3,890,000	4,084,539	7,974,539	135,159,034	5.90%
2007	4,045,000	3,938,978	7,983,978	116,795,960	6.84%
2008	3,510,000	3,794,062	7,304,062	129,426,472	5.64%

**ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN TAX YEARS**

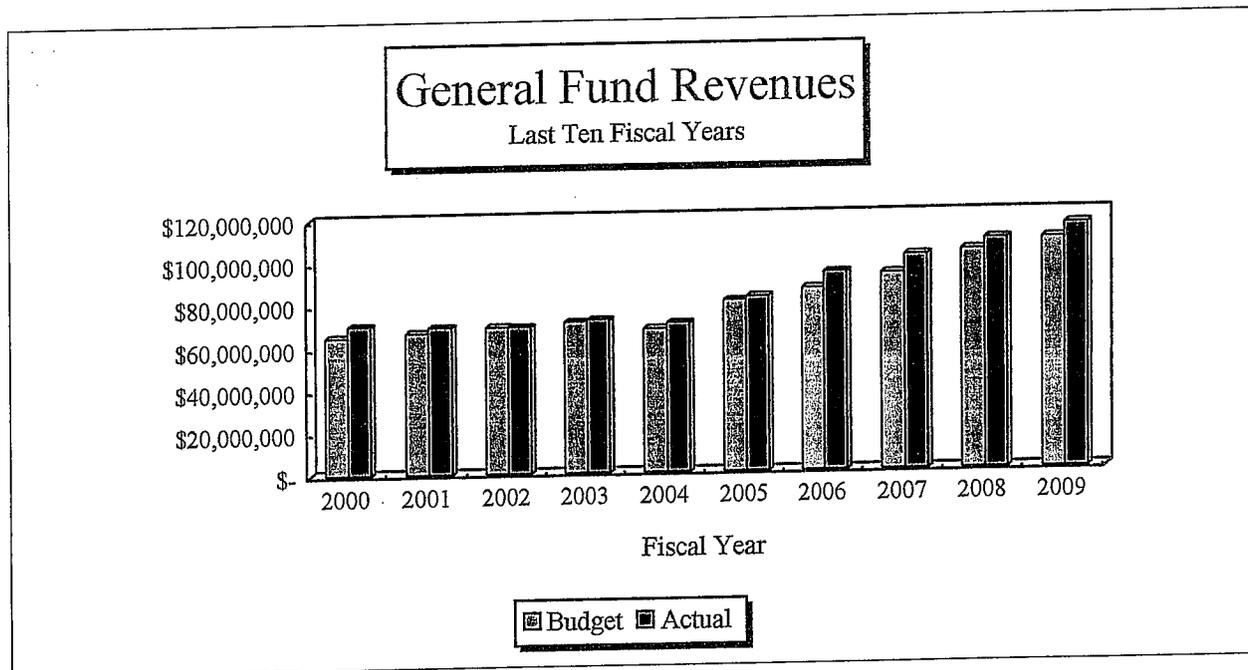
Tax Year	Assessed Value					Assessment Ratio	Estimated Actual Value
	Real Property	Less (a) Exemptions	Real Property (Net)	Personal Property	Total (b)		
1999	11,568,619,310	2,417,269,942	9,151,349,368	2,313,195,563	11,464,544,931	100%	13,881,814,873
2000	12,041,159,841	2,686,528,239	9,354,631,602	2,511,856,478	11,866,488,080	100%	14,553,016,319
2001	12,874,817,840	3,387,835,847	9,486,981,993	2,908,371,590	12,395,353,583	100%	15,783,189,430
2002	13,172,689,320	3,752,507,933	9,420,181,387	2,755,215,650	12,175,397,037	100%	15,927,904,970
2003	13,879,174,631	4,159,350,333	9,719,824,298	2,881,856,940	12,601,681,238	100%	16,761,031,571
2004	14,557,527,010	4,091,571,282	10,465,955,728	3,062,622,300	13,528,578,028	100%	17,620,149,310
2005	15,598,910,420	4,601,530,770	10,997,379,650	3,373,285,690	14,370,665,340	100%	18,972,196,110
2006	15,794,009,095	3,180,724,674	12,613,284,421	3,926,963,740	16,540,248,161	100%	19,720,972,835
2007	18,139,037,814	3,824,188,028	14,314,849,786	4,259,356,205	18,574,205,991	100%	22,398,394,019
2008	19,792,880,918	3,963,204,423	15,829,676,495	4,966,819,021	20,796,495,516	100%	24,759,699,939

- (a) Exemptions are evenly divided between regular homesteads, homestead property of person 65 years or older, veteran, abatements, charitable organizations, agriculture, and pollution control.
- (b) Net of exemptions.

GENERAL FUND REVENUES & TRANSFERS

LAST TEN FISCAL YEARS

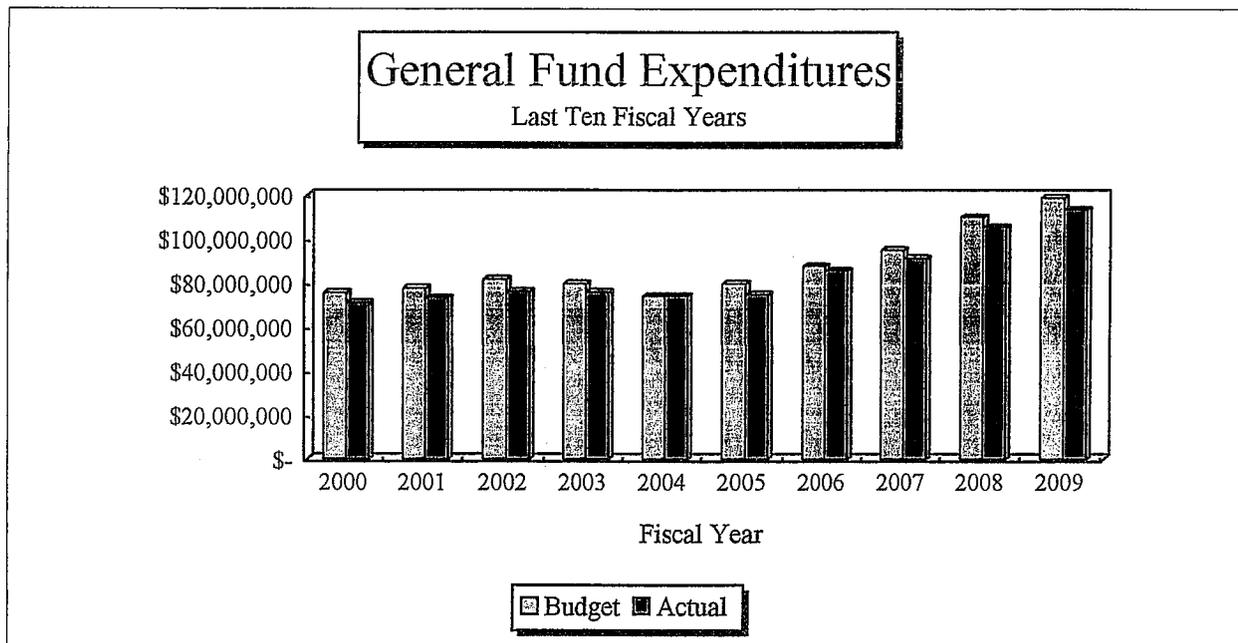
Fiscal Year	Adjusted Budget	Actual
2000	\$ 64,918,602	\$ 70,221,854
2001	66,794,139	69,384,580
2002	69,230,684	69,093,257
2003	71,157,179	72,015,465
2004	67,624,899	70,315,511
2005	80,525,000	82,196,528
2006	85,757,016	93,261,431
2007	92,460,602	100,850,387
2008	103,086,871	108,133,630
2009	108,236,908	114,719,867 *



* Estimate for current year.

GENERAL FUND EXPENDITURES & TRANSFERS
LAST TEN FISCAL YEARS

Fiscal Year	Adjusted Budget	Actual
2000	\$ 75,784,812	\$ 71,164,920
2001	77,925,601	73,367,989
2002	81,904,383	76,431,219
2003	79,871,230	76,124,519
2004	74,259,145	74,229,530
2005	79,965,411	74,890,305
2006	87,838,306	85,849,327
2007	95,229,520	91,476,441
2008	110,247,921	105,605,328
2009	119,037,978	113,689,258 *



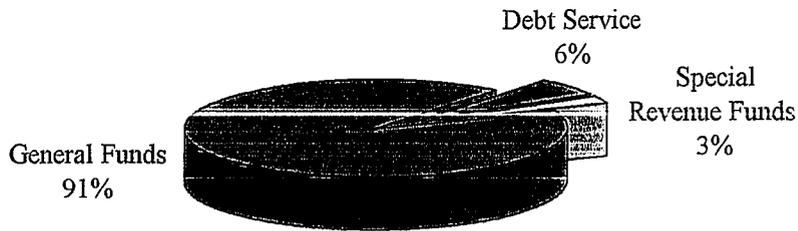
* Estimate for current year.

JEFFERSON COUNTY, TEXAS
ALL FUNDS SUMMARY

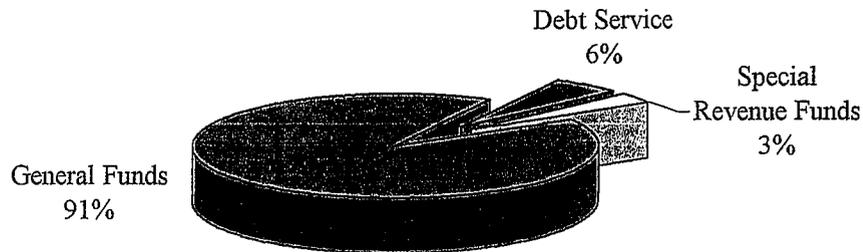
	<u>ACTUAL</u> <u>2007-2008</u>	<u>ESTIMATED</u> <u>2008-2009</u>	<u>APPROVED</u> <u>2009-2010</u>
REVENUES			
Property Taxes	\$ 71,516,193	\$ 75,130,523	\$ 75,096,248
Sales Taxes	25,424,401	29,249,900	23,500,000
Fees	10,177,840	10,067,003	9,920,784
Licenses	409,386	453,128	427,000
Sales, Rentals & Services	3,903,905	4,134,150	3,780,340
Intergovernmental	2,629,295	2,905,121	3,879,949
Fines & Forfeitures	2,181,478	2,004,098	1,927,804
Interest	1,572,803	696,770	544,306
Contributions	3,713	14,571	3,000
Miscellaneous	17,936	30,000	30,000
Total Revenues	<u>117,836,950</u>	<u>124,685,264</u>	<u>119,109,431</u>
OTHER SOURCES			
Transfers In	<u>8,572</u>	<u>941,244</u>	<u>587,400</u>
Total Other Sources	<u>8,572</u>	<u>941,244</u>	<u>587,400</u>
Total Revenues & Other Sources	<u>117,845,522</u>	<u>125,626,508</u>	<u>119,696,831</u>
EXPENDITURES			
General Government	18,101,141	20,137,299	22,575,402
Judicial & Law Enforcement	55,804,349	59,478,854	66,559,587
Education & Recreation	1,451,962	1,516,095	1,666,877
Health & Welfare	7,573,209	8,992,649	9,948,935
Maintenance - Equipment & Structures	11,199,074	11,813,524	13,543,300
Capital Outlay	4,084,752	3,810,826	2,510,373
Debt Service -			
Principal	3,510,000	3,660,000	3,760,000
Interest and Commission	3,786,512	3,662,188	3,529,638
Transaction Fees	7,550	9,076	18,800
Total Expenditures	<u>105,518,549</u>	<u>113,080,511</u>	<u>124,112,912</u>
OTHER USES			
Transfers Out	11,742,757	11,548,107	8,516,419
Contingency Appropriation	-	-	500,000
Total Other Uses	<u>11,742,757</u>	<u>11,548,107</u>	<u>9,016,419</u>
Total Appropriations	<u>117,261,306</u>	<u>124,628,618</u>	<u>133,129,331</u>
BEGINNING FUND BALANCE	<u>38,954,105</u>	<u>39,538,321</u>	<u>40,917,641</u>
ENDING FUND BALANCE	39,538,321	40,536,211	27,485,141
RESERVED FUND BALANCE	<u>1,488,839</u>	<u>1,595,563</u>	<u>1,457,937</u>
ENDING AVAILABLE FUND BALANCE	<u>\$ 38,049,482</u>	<u>\$ 38,940,648</u>	<u>\$ 26,027,204</u>

**JEFFERSON COUNTY, TEXAS
ALL FUNDS SUMMARY**

**FY2010 - Revenues and
Other Sources**



**FY2010 - Expenditures and
Other Uses**



GENERAL FUND

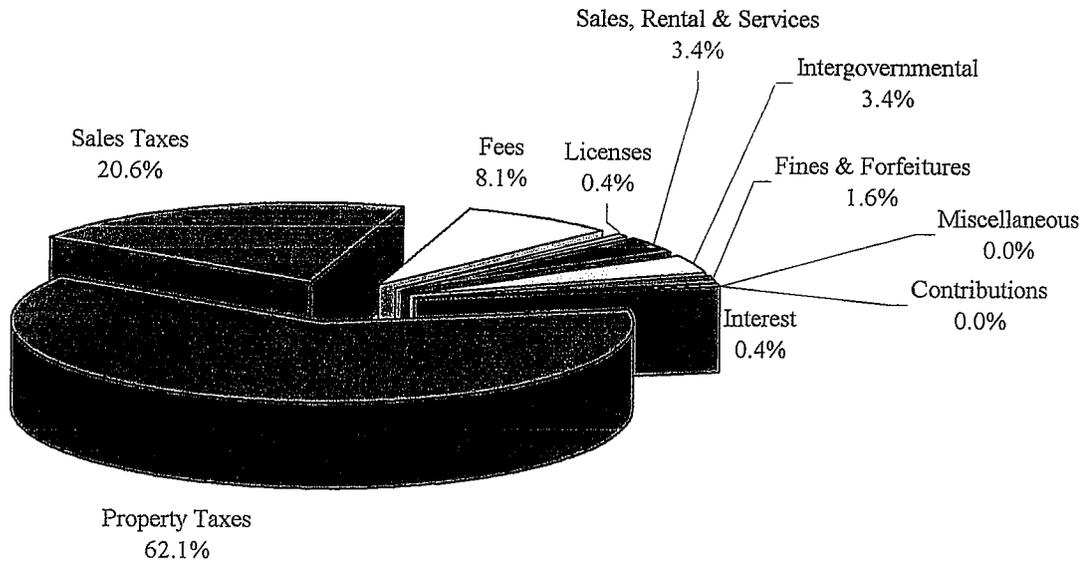
GENERAL FUND
SUMMARY OF REVENUES AND EXPENDITURES

	<u>ACTUAL</u> <u>2007-2008</u>	<u>ESTIMATED</u> <u>2008-2009</u>	<u>APPROVED</u> <u>2009-2010</u>
REVENUES			
Property Taxes	\$ 64,727,215	\$ 68,072,200	\$ 67,946,130
Sales Taxes	24,412,824	28,010,708	22,500,000
Fees	9,088,900	9,021,759	8,844,809
Licenses	409,386	453,128	427,000
Sales, Rentals & Services	3,851,987	3,979,151	3,770,340
Intergovernmental	2,514,625	2,768,823	3,770,139
Fines & Forfeitures	1,955,433	1,814,098	1,777,804
Interest	1,155,234	570,000	428,750
Contributions	90	-	-
Miscellaneous	17,936	30,000	30,000
Total Revenues	<u>108,133,630</u>	<u>114,719,867</u>	<u>109,494,972</u>
OTHER SOURCES			
Transfers In	-	381,430	-
Total Other Sources	<u>-</u>	<u>381,430</u>	<u>-</u>
Total Revenues & Other Sources	<u>108,133,630</u>	<u>115,101,297</u>	<u>109,494,972</u>
EXPENDITURES			
General Government	17,726,362	19,603,867	21,706,858
Judicial & Law Enforcement	54,533,178	58,311,172	65,211,958
Education & Recreation	575,040	606,827	683,458
Health & Welfare	7,573,209	8,992,649	9,948,935
Maintenance - Equipment & Structures	11,027,631	11,813,524	13,353,300
Capital Outlay	2,489,908	3,148,965	1,843,516
Total Expenditures	<u>93,925,328</u>	<u>102,477,004</u>	<u>112,748,025</u>
OTHER USES			
Transfers Out	11,680,000	11,212,254	7,966,419
Contingency Appropriation	-	-	500,000
Total Other Uses	<u>11,680,000</u>	<u>11,212,254</u>	<u>8,466,419</u>
Total Appropriations	<u>105,605,328</u>	<u>113,689,258</u>	<u>121,214,444</u>
BEGINNING FUND BALANCE	<u>29,920,532</u>	<u>32,448,834</u>	<u>33,860,873</u>
ENDING FUND BALANCE	32,448,834	33,860,873	22,141,401
RESERVED FUND BALANCE	<u>1,124,272</u>	<u>1,124,272</u>	<u>1,124,272</u>
ENDING AVAILABLE FUND BALANCE	<u>\$ 31,324,562</u>	<u>\$ 32,736,601</u>	<u>\$ 21,017,129</u>

**GENERAL FUND
SUMMARY OF REVENUES**

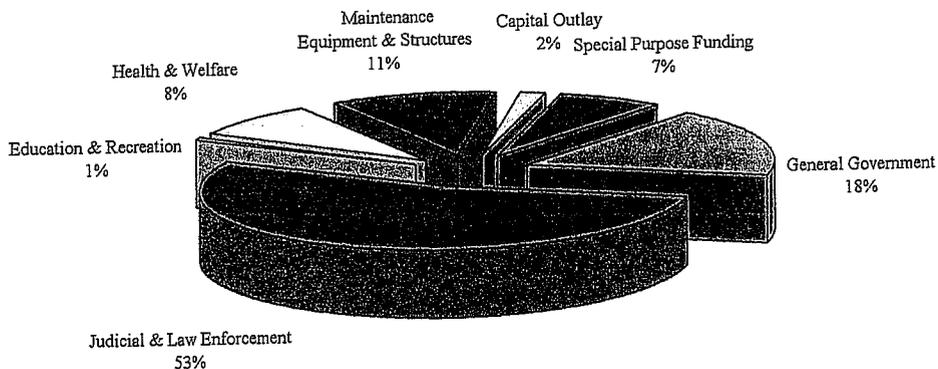
REVENUES	ACTUAL 2007-2008	ESTIMATED 2008-2009	APPROVED 2009-2010
Property Taxes	\$ 64,727,215	\$ 68,072,200	\$ 67,946,130
Sales Taxes	24,412,824	28,010,708	22,500,000
Fees	9,088,900	9,021,759	8,844,809
Licenses	409,386	453,128	427,000
Sales, Rentals & Services	3,851,987	3,979,151	3,770,340
Intergovernmental	2,514,625	2,768,823	3,770,139
Fines & Forfeitures	1,955,433	1,814,098	1,777,804
Interest	1,155,234	570,000	428,750
Contributions	90	-	-
Miscellaneous	17,936	30,000	30,000
Total	\$ 108,133,630	\$ 114,719,867	\$ 109,494,972

Approved 2009-2010

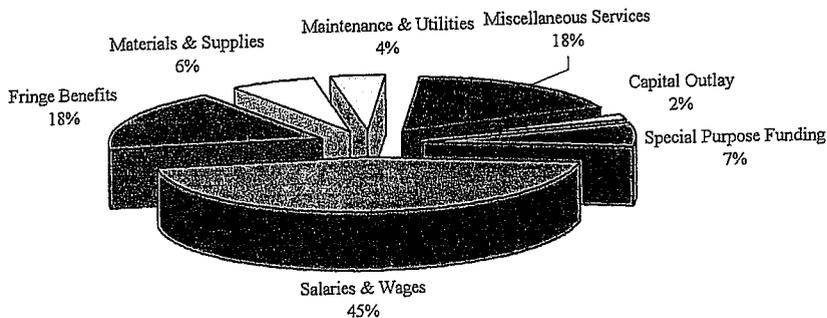


**GENERAL FUND
SUMMARY OF EXPENDITURES**

<u>Department</u>	<u>APPROVED 2009-2010 BUDGET</u>	<u>% OF TOTAL</u>
General Government	\$ 21,706,858	17.91%
Judicial & Law Enforcement	65,211,958	53.80%
Education & Recreation	683,458	0.56%
Health & Welfare	9,948,935	8.21%
Maintenance - Equipment Structures	13,353,300	11.02%
Capital Outlay	1,843,516	1.52%
Special Purpose Funding	8,466,419	6.98%
Total	\$ 121,214,444	100.00%



<u>Category</u>	<u>APPROVED 2009-2010 BUDGET</u>	<u>% OF TOTAL</u>
Salaries & Wages	\$ 54,831,969	45.24%
Fringe Benefits	21,659,809	17.87%
Materials & Supplies	7,534,266	6.22%
Maintenance & Utilities	5,041,311	4.16%
Miscellaneous Services	21,837,154	18.02%
Capital Outlay	1,843,516	1.52%
Special Purpose Funding	8,466,419	6.98%
Total	\$ 121,214,444	100.00%



GENERAL FUND
SUMMARY OF EXPENDITURES BY DIVISION

<u>Department / Division</u>	<u>ACTUAL</u> <u>2007-2008</u>	<u>ESTIMATED</u> <u>2008-2009</u>	<u>APPROVED</u> <u>2009-2010</u>
General Government			
Tax Assessor-Collector	\$ 3,284,726	\$ 3,436,426	\$ 3,767,818
Human Resources	364,567	378,943	415,872
County Auditor	1,213,896	1,337,785	1,426,816
County Clerk	2,076,960	2,333,757	2,506,171
County Judge	754,747	860,039	925,814
Risk Management	192,248	203,624	227,712
County Treasurer	240,601	252,521	271,813
Printing	92,668	124,971	134,123
Claims Processing	395,901	430,089	468,881
Purchasing Agent	459,260	391,322	536,766
General Services	7,049,735	8,068,249	9,096,108
Management Information Systems	1,393,546	1,556,385	1,665,517
Veterans Services	207,507	229,756	263,447
Total General Government	\$ 17,726,362	\$ 19,603,867	\$ 21,706,858
Judicial & Law Enforcement			
Pre-Trial Release	\$ 268,809	\$ -	\$ -
District Attorney	4,873,620	5,246,209	5,421,257
District Clerk	1,443,632	1,505,780	1,725,489
District Courts	4,401,346	4,733,556	4,829,634
Jury	1,260,916	1,196,707	1,432,939
Justice of the Peace	2,046,794	2,142,996	2,281,065
County Courts at Law	1,434,735	1,557,877	1,611,435
Court Master	350,951	426,227	554,862
Dispute Resolution Center	197,757	208,378	245,147
Marine Division	-	494,740	1,567,368
Juvenile Alternative School	375,526	289,043	481,137
Community Supervision	8,615	15,863	18,866
Sheriff	9,168,470	9,915,959	11,107,794
Crime Laboratory	842,406	957,282	1,162,943
Jail	21,827,523	22,878,689	25,158,867
Juvenile Probation	1,091,684	1,263,298	1,482,426
Juvenile Detention Home	1,434,939	1,568,643	1,922,656
Constables	3,027,206	3,330,245	3,623,073
County Morgue	478,249	579,680	585,000
Total Judicial & Law Enforcement	\$ 54,533,178	\$ 58,311,172	\$ 65,211,958
Education & Recreation			
Library	\$ 257,258	\$ 269,058	\$ 297,236
Agricultural Extension Service	317,782	337,769	386,222
Total Education & Recreation	\$ 575,040	\$ 606,827	\$ 683,458

GENERAL FUND
SUMMARY OF EXPENDITURES BY DIVISION

<u>Department / Division</u>	<u>ACTUAL</u> <u>2007-2008</u>	<u>ESTIMATED</u> <u>2008-2009</u>	<u>APPROVED</u> <u>2009-2010</u>
Health & Welfare			
Health & Welfare Unit 1	\$ 846,318	\$ 1,009,233	\$ 1,117,531
Health & Welfare Unit 2	924,812	1,023,114	1,151,201
Nurse Practitioner	269,351	282,550	302,991
Child Welfare	125,475	134,935	205,300
Environmental Control	287,745	320,965	343,030
Indigent Medical Service	3,169,301	3,906,670	4,397,440
Mosquito Control	1,717,464	2,066,278	2,134,379
Emergency Management	182,743	198,904	247,063
Tobacco Settlement	50,000	50,000	50,000
Total Health & Welfare	\$ 7,573,209	\$ 8,992,649	\$ 9,948,935
Maintenance - Equipment & Structures			
Courthouse & Annexes	\$ 2,832,352	\$ 3,067,172	\$ 3,177,321
Port Arthur Buildings	611,211	616,313	675,261
Mid-County Buildings	112,398	140,487	184,817
Road & Bridge Pct. #1	1,290,174	1,456,104	1,643,196
Road & Bridge Pct. #2	1,275,570	1,396,337	1,575,634
Road & Bridge Pct. #3	1,219,475	1,296,818	1,613,996
Road & Bridge Pct. #4	1,667,803	1,827,275	2,043,505
Engineering	763,013	812,944	986,586
Parks & Recreation	136,477	105,874	241,223
Service Center	1,119,158	1,094,200	1,211,761
Total Maintenance - Equipment & Structures	\$ 11,027,631	\$ 11,813,524	\$ 13,353,300
Capital Outlay	\$ 2,489,908	\$ 3,148,965	\$ 1,843,516
Special Purpose Funding			
Contingency Appropriation	\$ -	\$ -	\$ 500,000
Transfers Out	11,680,000	11,212,254	7,966,419
Total Special Purpose Funding	\$ 11,680,000	\$ 11,212,254	\$ 8,466,419
Total General Fund Expenditures	\$ 105,605,328	\$ 113,689,258	\$ 121,214,444



GENERAL GOVERNMENT

General Government includes the Tax Assessor-Collector, Human Resources, County Auditor, County Clerk, County Judge, Risk Management, County Treasurer, Printing, Claims Processing, Purchasing Agent, General Services, Management Information Systems, and Veterans Services.

Tax Assessor Collector – main duties are to assess and collect property taxes; to issue certificates of title and license plates for motor vehicles and trailers; to issue voter registration applications and certificates; and to compile election poll lists. Elected for a four-year term by the voters of the County.

Human Resources – main duties are to provide staff support services for personnel administration. The personnel administration function includes obtaining qualified applicants to fill various job vacancies, maintaining equitable and competitive compensation practices, providing consultation to all departments on personnel related issues, reviewing and/or resolving employee concerns, grievance and appeals, ensuring compliance with federal and state laws, and developing/interpreting policy.

County Auditor – main duties are to act as the chief financial officer of the County; responsible for substantially all County finance and accounting control functions. Such functions include auditing, accounting systems design, financial planning, financial relations, and payroll.

County Clerk – main duties are to serve as clerk for both Commissioners' Court and County Courts; responsible for filing, indexing, and recording all legal instruments affecting real property titles; recording security instruments, births and deaths, and issuing marriage licenses. The Jefferson County Clerk has general supervisory authority over all elections held within the County. Elected for a four-year term by the voters of the County.

County Judge – main duties are: presiding officer of the Commissioners' Court; judge of the Probate Court; handles hearings on admittance to state hospital for the mentally ill and mentally challenged; and is head of civil defense and disaster relief. Elected for a four-year term by the voters of the County.

Risk Management – provides staff support services for benefits and risk administration. The benefits function includes administering the health and dental plan for the County, workers' compensation program, safety program, and retirement program.

County Treasurer – duties include receiving all money collected by the County, investing County revenue, paying and applying County funds as directed by the Commissioners' Court, and signing all County checks. Elected for a four-year term by the voters of the County.

Printing – provides support in the printing of all stationery, court dockets, Comprehensive Annual Financial Report, and the Annual Budget of the County.

Claims Processing – provides staff support services for health and dental claim processing.

Purchasing Agent – responsible for the procurement of goods, materials, and services for all departments and offices of the County. The department recommends award of bids to Commissioners' Court and administers bids and various contracts. The Purchasing Agent is also in charge of reviewing all requisitions, making proper buying decisions and processing purchase orders for same.

General Services – provides accounting control for expenditures of the County that are not allocated to specific departments.

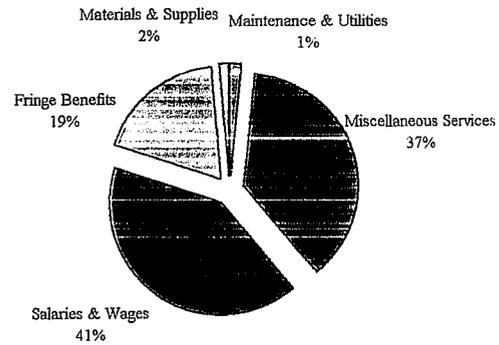
Management Information Systems (M.I.S.) – provides all County departments with computer based systems support. This includes analysis of manual and automated procedures and the feasibility of implementing data and word processing systems. M.I.S. is also the interface between departments and users in the operation of systems. The department is responsible for the ongoing evolution of Countywide data systems.

Veterans Services Office – develops and submits claims for benefits to the Department of Veterans Affairs for disability compensation, pension, death pension, medical benefits, burial benefits, insurance, education, home loans, records requests, and various benefits through other government agencies.

**GENERAL GOVERNMENT
DEPARTMENT SUMMARY**

	<u>ACTUAL 2007-2008</u>	<u>ESTIMATED 2008-2009</u>	<u>APPROVED 2009-2010</u>
DEPARTMENTS			
Tax Assessor-Collector	\$ 3,284,726	\$ 3,436,426	\$ 3,767,818
Human Resources	364,567	378,943	415,872
County Auditor	1,213,896	1,337,785	1,426,816
County Clerk	2,076,960	2,333,757	2,506,171
County Judge	754,747	860,039	925,814
Risk Management	192,248	203,624	227,712
County Treasurer	240,601	252,521	271,813
Printing	92,668	124,971	134,123
Claims Processing	395,901	430,089	468,881
Purchasing Agent	459,260	391,322	536,766
General Services	7,049,735	8,068,249	9,096,108
Management Information Systems	1,393,546	1,556,385	1,665,517
Veterans Services	207,507	229,756	263,447
Total	\$ 17,726,362	\$ 19,603,867	\$ 21,706,858

	<u>APPROVED 2009-2010</u>
Salaries & Wages	\$ 8,924,229
Fringe Benefits	4,022,908
Materials & Supplies	346,644
Maintenance & Utilities	308,875
Miscellaneous Services	8,104,202
Total	\$ 21,706,858



PERSONNEL SUMMARY

	Elected Official	Clerical,		Labor, Trades & Maintenance	Nursing & Public Health	Human & Social Services	Other Un-Classified or Contract	TOTAL
		Administrative & Fiscal	Law Enforcement					
Tax Assessor-Collector	1	57	-	-	-	-	-	58
Human Resources	-	4	-	-	-	-	-	4
County Auditor	-	17	-	-	-	-	-	17
County Clerk	1	33	-	1	-	-	-	35
County Judge	1	6	-	-	-	-	2	9
Risk Management	-	3	-	-	-	-	-	3
County Treasurer	1	2	-	-	-	-	-	3
Printing	-	-	-	1	-	-	-	1
Claims Processing	-	4	-	-	-	-	-	4
Purchasing Agent	-	7	-	-	-	-	-	7
General Services	4	-	-	-	-	-	-	4
Management Information Systems	-	18	-	-	-	-	-	18
Veterans Services	-	2	-	-	-	2	-	4
Total	8	153	-	2	-	2	2	167

**GENERAL GOVERNMENT
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2007-2008</u>	<u>ESTIMATED</u> <u>2008-2009</u>	<u>APPROVED</u> <u>2009-2010</u>
<u>Tax Assessor-Collector</u>			
Salaries & Wages	\$ 2,160,754	\$ 2,265,264	\$ 2,430,583
Fringe Benefits	877,413	926,628	1,009,523
Materials & Supplies	44,461	60,771	81,555
Maintenance & Utilities	139,224	117,586	162,900
Miscellaneous Services	62,874	66,177	83,257
Total	<u>\$ 3,284,726</u>	<u>\$ 3,436,426</u>	<u>\$ 3,767,818</u>
<u>Human Resources</u>			
Salaries & Wages	\$ 239,507	\$ 242,200	\$ 262,444
Fringe Benefits	89,514	99,047	106,828
Materials & Supplies	1,907	3,498	7,000
Maintenance & Utilities	1,511	1,734	2,150
Miscellaneous Services	32,128	32,464	37,450
Total	<u>\$ 364,567</u>	<u>\$ 378,943</u>	<u>\$ 415,872</u>
<u>County Auditor</u>			
Salaries & Wages	\$ 852,842	\$ 925,176	\$ 986,314
Fringe Benefits	294,700	338,832	351,952
Materials & Supplies	8,199	8,200	15,204
Maintenance & Utilities	3,508	3,434	5,500
Miscellaneous Services	54,647	62,143	67,846
Total	<u>\$ 1,213,896</u>	<u>\$ 1,337,785</u>	<u>\$ 1,426,816</u>
<u>County Clerk</u>			
Salaries & Wages	\$ 1,271,632	\$ 1,392,420	\$ 1,518,437
Fringe Benefits	524,177	568,320	615,074
Materials & Supplies	69,240	82,836	88,000
Maintenance & Utilities	28,247	30,268	30,200
Miscellaneous Services	183,664	259,913	254,460
Total	<u>\$ 2,076,960</u>	<u>\$ 2,333,757</u>	<u>\$ 2,506,171</u>
<u>County Judge</u>			
Salaries & Wages	\$ 500,737	\$ 562,016	\$ 603,368
Fringe Benefits	194,464	224,904	239,817
Materials & Supplies	5,701	5,374	5,671
Maintenance & Utilities	1,062	1,452	3,108
Miscellaneous Services	52,783	66,293	73,850
Total	<u>\$ 754,747</u>	<u>\$ 860,039</u>	<u>\$ 925,814</u>
<u>Risk Management</u>			
Salaries & Wages	\$ 138,353	\$ 146,508	\$ 164,063
Fringe Benefits	48,738	50,568	54,164
Materials & Supplies	1,630	1,140	2,400
Maintenance & Utilities	346	467	700
Miscellaneous Services	3,181	4,941	6,385
Total	<u>\$ 192,248</u>	<u>\$ 203,624</u>	<u>\$ 227,712</u>

**GENERAL GOVERNMENT
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2007-2008</u>	<u>ESTIMATED</u> <u>2008-2009</u>	<u>APPROVED</u> <u>2009-2010</u>
<u>County Treasurer</u>			
Salaries & Wages	\$ 165,592	\$ 174,240	\$ 179,741
Fringe Benefits	56,886	58,164	63,397
Materials & Supplies	2,155	2,811	3,749
Maintenance & Utilities	9,886	10,493	14,960
Miscellaneous Services	6,082	6,813	9,966
Total	<u>\$ 240,601</u>	<u>\$ 252,521</u>	<u>\$ 271,813</u>
<u>Printing</u>			
Salaries & Wages	\$ 42,922	\$ 54,348	\$ 53,491
Fringe Benefits	17,946	21,252	21,360
Materials & Supplies	5,345	23,000	31,000
Maintenance & Utilities	-	-	500
Miscellaneous Services	26,455	26,371	27,772
Total	<u>\$ 92,668</u>	<u>\$ 124,971</u>	<u>\$ 134,123</u>
<u>Claims Processing</u>			
Salaries & Wages	\$ 127,454	\$ 152,220	\$ 170,269
Fringe Benefits	49,547	60,540	64,967
Materials & Supplies	1,234	1,808	3,700
Maintenance & Utilities	1,845	1,701	2,275
Miscellaneous Services	215,821	213,820	227,670
Total	<u>\$ 395,901</u>	<u>\$ 430,089</u>	<u>\$ 468,881</u>
<u>Purchasing Agent</u>			
Salaries & Wages	\$ 304,004	\$ 253,896	\$ 336,247
Fringe Benefits	114,141	101,028	141,238
Materials & Supplies	2,060	2,228	4,409
Maintenance & Utilities	1,171	505	5,000
Miscellaneous Services	37,884	33,665	49,872
Total	<u>\$ 459,260</u>	<u>\$ 391,322</u>	<u>\$ 536,766</u>
<u>General Services</u>			
Salaries & Wages	\$ 668,593	\$ 856,148	\$ 950,000
Fringe Benefits	754,955	835,093	863,202
Materials & Supplies	57,998	59,144	60,000
Maintenance & Utilities	163	92	3,000
Miscellaneous Services	5,568,026	6,317,772	7,219,906
Total	<u>\$ 7,049,735</u>	<u>\$ 8,068,249</u>	<u>\$ 9,096,108</u>
<u>Management Information Systems</u>			
Salaries & Wages	\$ 923,358	\$ 1,029,360	\$ 1,102,585
Fringe Benefits	330,206	374,048	409,632
Materials & Supplies	33,829	36,352	38,204
Maintenance & Utilities	60,706	59,567	77,540
Miscellaneous Services	45,447	57,058	37,556
Total	<u>\$ 1,393,546</u>	<u>\$ 1,556,385</u>	<u>\$ 1,665,517</u>

**GENERAL GOVERNMENT
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2007-2008</u>	<u>ESTIMATED</u> <u>2008-2009</u>	<u>APPROVED</u> <u>2009-2010</u>
<u>Veterans Services</u>			
Salaries & Wages	\$ 143,961	\$ 154,296	\$ 166,687
Fringe Benefits	54,291	65,544	81,754
Materials & Supplies	1,530	2,275	5,752
Maintenance & Utilities	700	685	1,042
Miscellaneous Services	7,025	6,956	8,212
Total	<u>\$ 207,507</u>	<u>\$ 229,756</u>	<u>\$ 263,447</u>



JUDICIAL & LAW ENFORCEMENT

Judicial & Law Enforcement includes Pre-Trial Release, District Attorney, District Clerk, District Courts, Jury, Justices of the Peace, County Courts at Law, Court Master, Dispute Resolution Center, Marine Division, Juvenile Alternative School, Community Supervision, Sheriff, Crime Laboratory, Jail, Juvenile Correctional Probation, Juvenile Detention Home, Constables, and County Morgue.

Pre-Trial Release – This office was eliminated as of October 1, 2008.

District Attorney – responsible for the prosecution of felony and misdemeanor criminal cases in the County; serves as legal advisor to Commissioners' Court and other County officials. Elected for a four-year term by the voters of the County.

District Clerk – duties revolve around the District Courts; specifically serves as legal record keeper for all documents filed in District Courts. Elected for a four-year term by the voters of the County.

District Courts – serve as trial courts of general jurisdiction of Texas. The geographical area served by each court is established by the Legislature, but each County must be served by at least one District Court. District Courts have original jurisdiction in all felony criminal cases, divorce cases, cases involving title to land, election contest cases, civil matters in which the amount in controversy (the amount of money or damages involved) is \$200 or more, and any matters in which jurisdiction is not placed in another trial court. There are eight District Courts in Jefferson County: Criminal, 58th, 60th, 136th, 172nd, 252nd, 279th, and the 317th. Elected for a four-year term by the voters of the County.

Jury – department responsible for expenditures related to selection of the petit and grand juries seated in Jefferson County.

Justice of the Peace – presiding officer over the Justice and Small Claims Court; courts have original jurisdiction in Class C misdemeanor criminal cases, which are less serious minor offenses; courts have jurisdiction over minor civil matters; may issue search or arrest warrants; serve as the coroner in Jefferson County. There are seven Justice of the Peace Courts in Jefferson County. Justices of the Peace are elected for a four-year term by the voters of the County.

County Courts at Law – legal jurisdiction varies considerably and is established by statute, which creates the particular court. The jurisdiction of statutorily created County Courts at Law is concurrent with the jurisdiction of the County and District Courts in the County. There are three County Courts at Law in Jefferson County. Judges are elected for a four-year term by the voters of the County.

Court Master – is allocated all expenditures associated with the Drug Impact Court of Jefferson County.

Dispute Resolution Center – responsible for working with individuals, families, community groups, government agencies, and businesses to assist them in resolving conflict. Through the use of constructive means like mediation and facilitation, the Center has helped in thousands of matters to prevent the need for costly litigation, or escalation to the point of violence.

Sheriff's Office – diversified in its responsibilities by statute. The Sheriff provides security for the Courthouse. The Sheriff is responsible for prisoner transportation. Civil Warrants, Writs of Execution, Levies on and Posting of Property, and the sale of Real Property after foreclosure proceedings are functions which most people associate with the Office of the Sheriff. The Sheriff also oversees the following: The **Marine Division** is allocated all expenditures associated with the law enforcement of the County's waterways. The **Juvenile Alternative School** is allocated all expenditures associated with the security of the alternative school. The **Crime Lab** is allocated all expenditures associated with the examination of crime scene evidence in Jefferson County. The **Jail** is allocated all expenditures associated with the operation of the Jefferson County Correctional Facility. Elected for a four-year term by the voters of the County.

Community Supervision – represents maintenance and equipment expenditures mandated by the state to be provided to the Adult Probation Department.

Juvenile Probation and Juvenile Detention Home – represents all operating expenditures for the Jefferson County Juvenile Probation Department and Detention Facility.

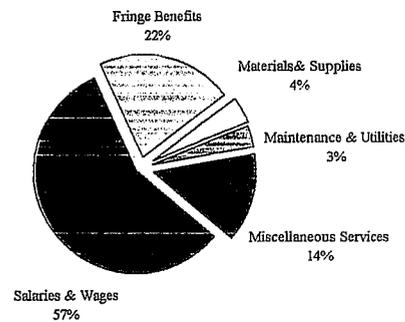
Constables – are constitutionally authorized peace officers elected by precinct. While they may perform patrol functions and make criminal investigations, the main duty of most Constables is to serve as executive officer of the Justice of the Peace Courts. Constables serve subpoenas and other papers. Elected for a four-year term by the voters of the County.

County Morgue – responsible for costs of laboratory and pathological services (autopsies) in Jefferson County.

**JUDICIAL & LAW ENFORCEMENT
DEPARTMENT SUMMARY**

	<u>ACTUAL</u> <u>2007-2008</u>	<u>ESTIMATED</u> <u>2008-2009</u>	<u>APPROVED</u> <u>2009-2010</u>
<u>DEPARTMENTS</u>			
Pre-Trial Release	268,809	-	-
District Attorney	4,873,620	5,246,209	5,421,257
District Clerk	1,443,632	1,505,780	1,725,489
District Courts	4,401,346	4,733,556	4,829,634
Jury	1,260,916	1,196,707	1,432,939
Justice of the Peace	2,046,794	2,142,996	2,281,065
County Courts at Law	1,434,735	1,557,877	1,611,435
Court Master	350,951	426,227	554,862
Dispute Resolution Center	197,757	208,378	245,147
Marine Division	-	494,740	1,567,368
Juvenile Alternative School	375,526	289,043	481,137
Community Supervision	8,615	15,863	18,866
Sheriff	9,168,470	9,915,959	11,107,794
Crime Laboratory	842,406	957,282	1,162,943
Jail	21,827,523	22,878,689	25,158,867
Juvenile Probation	1,091,684	1,263,298	1,482,426
Juvenile Detention Home	1,434,939	1,568,643	1,922,656
Constables	3,027,206	3,330,245	3,623,073
County Morgue	478,249	579,680	585,000
Total	\$ 54,533,178	\$ 58,311,172	\$ 65,211,958

	<u>APPROVED</u> <u>2009-2010</u>
Salaries & Wages	\$ 37,138,617
Fringe Benefits	14,156,105
Materials & Supplies	2,654,539
Maintenance & Utilities	2,208,044
Miscellaneous Services	9,054,653
Total	\$ 65,211,958



PERSONNEL SUMMARY

	Clerical, Elected Official	Administrative & Fiscal	Law Enforcement	Labor, Trades & Maintenance	Nursing & Public Health	Human & Social Services	Other Unclassified or Contract	TOTAL
Pre-Trial Release	-	-	-	-	-	-	-	-
District Attorney	1	26	-	-	-	-	35	62
District Clerk	1	26	-	-	-	-	-	27
District Courts	8	18	-	-	-	2	10	38
Jury	-	1	-	-	-	-	1	2
Justice of the Peace	7	21	-	-	-	-	-	28
County Courts at Law	3	9	-	-	-	-	3	15
Court Master	-	3	-	-	-	-	1	4
Dispute Resolution Center	-	-	-	-	-	3	-	3
Marine Division	-	-	-	-	-	-	10	10
Juvenile Alternative School	-	-	-	-	-	-	6	6
Sheriff	1	19	14	-	-	-	94	128
Crime Laboratory	-	1	10	-	-	-	-	11
Jail	-	12	2	8	1	-	243	266
Juvenile Probation	-	3	-	-	-	15	-	18
Juvenile Detention Home	-	-	19	-	-	1	-	20
Constables	6	8	-	-	-	-	26	40
County Morgue	-	-	-	-	-	-	-	-
Total	27	147	45	8	1	21	429	678

**JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2007-2008</u>	<u>ESTIMATED</u> <u>2008-2009</u>	<u>APPROVED</u> <u>2009-2010</u>
<u>Pre-Trial Release</u>			
Salaries & Wages	\$ 183,419	\$ -	\$ -
Fringe Benefits	79,601	-	-
Materials & Supplies	1,355	-	-
Maintenance & Utilities	3,344	-	-
Miscellaneous Services	1,090	-	-
Total	\$ <u>268,809</u>	\$ <u>-</u>	\$ <u>-</u>
<u>District Attorney</u>			
Salaries & Wages	\$ 3,452,947	\$ 3,694,788	\$ 3,814,734
Fringe Benefits	1,246,229	1,349,612	1,392,650
Materials & Supplies	35,669	36,416	43,673
Maintenance & Utilities	24,986	25,000	21,000
Miscellaneous Services	113,789	140,393	149,200
Total	\$ <u>4,873,620</u>	\$ <u>5,246,209</u>	\$ <u>5,421,257</u>
<u>District Clerk</u>			
Salaries & Wages	\$ 998,666	\$ 1,040,016	\$ 1,175,502
Fringe Benefits	407,543	430,392	484,827
Materials & Supplies	16,383	19,427	25,500
Maintenance & Utilities	17,741	12,216	32,500
Miscellaneous Services	3,299	3,729	7,160
Total	\$ <u>1,443,632</u>	\$ <u>1,505,780</u>	\$ <u>1,725,489</u>
<u>Criminal District Court</u>			
Salaries & Wages	\$ 215,060	\$ 231,240	\$ 238,301
Fringe Benefits	71,497	79,044	92,699
Materials & Supplies	7,435	5,737	8,755
Maintenance & Utilities	1,832	1,318	2,200
Miscellaneous Services	786,153	772,999	786,600
Total	\$ <u>1,081,977</u>	\$ <u>1,090,338</u>	\$ <u>1,128,555</u>
<u>58th District Court</u>			
Salaries & Wages	\$ 163,394	\$ 170,988	\$ 180,987
Fringe Benefits	68,202	73,428	77,637
Materials & Supplies	2,020	2,500	5,375
Maintenance & Utilities	69	64	1,000
Miscellaneous Services	4,289	5,784	11,000
Total	\$ <u>237,974</u>	\$ <u>252,764</u>	\$ <u>275,999</u>
<u>60th District Court</u>			
Salaries & Wages	\$ 165,383	\$ 173,268	\$ 177,389
Fringe Benefits	67,875	72,312	73,258
Materials & Supplies	2,054	2,286	3,301
Maintenance & Utilities	175	293	2,075
Miscellaneous Services	6,516	5,466	7,796
Total	\$ <u>242,003</u>	\$ <u>253,625</u>	\$ <u>263,819</u>

**JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2007-2008</u>	<u>ESTIMATED</u> <u>2008-2009</u>	<u>APPROVED</u> <u>2009-2010</u>
<u>136th District Court</u>			
Salaries & Wages	\$ 160,129	\$ 167,568	\$ 175,062
Fringe Benefits	69,703	74,256	77,277
Materials & Supplies	9,878	14,994	11,574
Maintenance & Utilities	478	231	672
Miscellaneous Services	5,104	6,020	5,992
Total	<u>\$ 245,292</u>	<u>\$ 263,069</u>	<u>\$ 270,577</u>
<u>172nd District Court</u>			
Salaries & Wages	\$ 162,353	\$ 170,124	\$ 177,238
Fringe Benefits	68,172	70,512	72,255
Materials & Supplies	2,108	2,192	5,000
Maintenance & Utilities	492	481	4,000
Miscellaneous Services	5,882	5,966	8,226
Total	<u>\$ 239,007</u>	<u>\$ 249,275</u>	<u>\$ 266,719</u>
<u>252nd District Court</u>			
Salaries & Wages	\$ 336,578	\$ 348,552	\$ 361,027
Fringe Benefits	124,944	129,420	138,722
Materials & Supplies	7,418	5,221	10,263
Maintenance & Utilities	6,227	5,963	7,128
Miscellaneous Services	1,010,439	1,100,689	1,003,200
Total	<u>\$ 1,485,606</u>	<u>\$ 1,589,845</u>	<u>\$ 1,520,340</u>
<u>279th District Court</u>			
Salaries & Wages	\$ 124,366	\$ 174,420	\$ 186,020
Fringe Benefits	46,720	59,760	67,855
Materials & Supplies	6,754	6,287	3,025
Maintenance & Utilities	221	363	500
Miscellaneous Services	186,139	169,312	187,650
Total	<u>\$ 364,200</u>	<u>\$ 410,142</u>	<u>\$ 445,050</u>
<u>317th District Court</u>			
Salaries & Wages	\$ 230,521	\$ 318,524	\$ 326,095
Fringe Benefits	73,375	87,264	127,942
Materials & Supplies	2,775	2,279	3,600
Maintenance & Utilities	186	190	674
Miscellaneous Services	198,430	216,241	200,264
Total	<u>\$ 505,287</u>	<u>\$ 624,498</u>	<u>\$ 658,575</u>
<u>Jury</u>			
Salaries & Wages	\$ 112,343	\$ 117,888	\$ 121,162
Fringe Benefits	38,725	43,260	44,478
Materials & Supplies	1,215	1,799	6,799
Maintenance & Utilities	-	-	-
Miscellaneous Services	1,108,633	1,033,760	1,260,500
Total	<u>\$ 1,260,916</u>	<u>\$ 1,196,707</u>	<u>\$ 1,432,939</u>

**JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2007-2008</u>	<u>ESTIMATED</u> <u>2008-2009</u>	<u>APPROVED</u> <u>2009-2010</u>
<u>J.P. Precinct No. 1 - Place No. 1</u>			
Salaries & Wages	\$ 203,648	\$ 214,236	\$ 227,312
Fringe Benefits	82,751	88,536	87,578
Materials & Supplies	1,919	1,915	2,154
Maintenance & Utilities	2,088	2,036	3,500
Miscellaneous Services	2,042	5,350	5,691
Total	<u>\$ 292,448</u>	<u>\$ 312,073</u>	<u>\$ 326,235</u>
<u>J.P. Precinct No. 1 - Place No. 2</u>			
Salaries & Wages	\$ 203,879	\$ 217,776	\$ 223,638
Fringe Benefits	79,080	85,224	86,763
Materials & Supplies	4,262	2,695	4,150
Maintenance & Utilities	2,165	1,915	2,400
Miscellaneous Services	3,005	3,966	5,755
Total	<u>\$ 292,391</u>	<u>\$ 311,576</u>	<u>\$ 322,706</u>
<u>J.P. Precinct No. 2</u>			
Salaries & Wages	\$ 188,629	\$ 181,848	\$ 204,948
Fringe Benefits	76,470	74,004	88,197
Materials & Supplies	1,787	2,052	3,696
Maintenance & Utilities	1,190	1,652	1,850
Miscellaneous Services	1,998	3,825	4,641
Total	<u>\$ 270,074</u>	<u>\$ 263,381</u>	<u>\$ 303,332</u>
<u>J.P. Precinct No. 4</u>			
Salaries & Wages	\$ 191,333	\$ 201,456	\$ 210,553
Fringe Benefits	77,092	82,440	84,830
Materials & Supplies	1,808	2,302	2,500
Maintenance & Utilities	5,202	5,008	5,100
Miscellaneous Services	3,416	5,486	6,042
Total	<u>\$ 278,851</u>	<u>\$ 296,692</u>	<u>\$ 309,025</u>
<u>J.P. Precinct No. 6</u>			
Salaries & Wages	\$ 212,007	\$ 218,076	\$ 228,514
Fringe Benefits	87,752	92,748	95,969
Materials & Supplies	5,904	5,269	6,900
Maintenance & Utilities	2,047	2,087	3,100
Miscellaneous Services	6,268	5,441	5,985
Total	<u>\$ 313,978</u>	<u>\$ 323,621</u>	<u>\$ 340,468</u>
<u>J.P. Precinct No. 7</u>			
Salaries & Wages	\$ 202,854	219,972	\$ 226,796
Fringe Benefits	77,753	81,984	83,889
Materials & Supplies	4,654	4,877	7,526
Maintenance & Utilities	9,324	8,671	10,200
Miscellaneous Services	2,879	4,641	4,780
Total	<u>\$ 297,464</u>	<u>\$ 320,145</u>	<u>\$ 333,191</u>

**JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2007-2008</u>	<u>ESTIMATED</u> <u>2008-2009</u>	<u>APPROVED</u> <u>2009-2010</u>
<u>J.P. Precinct No. 8</u>			
Salaries & Wages	\$ 205,305	\$ 208,680	\$ 228,487
Fringe Benefits	82,577	82,476	95,002
Materials & Supplies	6,337	14,832	10,034
Maintenance & Utilities	3,379	3,519	4,000
Miscellaneous Services	3,990	6,001	8,585
Total	<u>\$ 301,588</u>	<u>\$ 315,508</u>	<u>\$ 346,108</u>
<u>County Court at Law #1</u>			
Salaries & Wages	\$ 288,168	\$ 295,500	\$ 302,516
Fringe Benefits	92,021	96,648	101,222
Materials & Supplies	1,478	1,959	2,600
Maintenance & Utilities	485	438	700
Miscellaneous Services	8,521	5,338	10,600
Total	<u>\$ 390,673</u>	<u>\$ 399,883</u>	<u>\$ 417,638</u>
<u>County Court at Law #2</u>			
Salaries & Wages	\$ 335,914	\$ 373,248	\$ 382,408
Fringe Benefits	104,755	119,316	123,305
Materials & Supplies	9,081	4,530	9,695
Maintenance & Utilities	215	1,750	1,750
Miscellaneous Services	62,685	72,706	76,507
Total	<u>\$ 512,650</u>	<u>\$ 571,550</u>	<u>\$ 593,665</u>
<u>County Court at Law #3</u>			
Salaries & Wages	\$ 322,010	\$ 357,840	\$ 368,546
Fringe Benefits	100,876	114,744	120,201
Materials & Supplies	7,847	6,040	7,350
Maintenance & Utilities	445	600	1,750
Miscellaneous Services	100,234	107,220	102,285
Total	<u>\$ 531,412</u>	<u>\$ 586,444</u>	<u>\$ 600,132</u>
<u>Court Master</u>			
Salaries & Wages	\$ 178,057	\$ 196,308	\$ 211,240
Fringe Benefits	50,765	78,108	84,399
Materials & Supplies	3,019	2,765	6,273
Maintenance & Utilities	1,215	1,172	2,400
Miscellaneous Services	117,895	147,874	250,550
Total	<u>\$ 350,951</u>	<u>\$ 426,227</u>	<u>\$ 554,862</u>
<u>Dispute Resolution Center</u>			
Salaries & Wages	\$ 131,727	\$ 141,240	\$ 156,292
Fringe Benefits	42,547	44,712	58,065
Materials & Supplies	909	1,046	1,185
Maintenance & Utilities	1,650	1,310	2,000
Miscellaneous Services	20,924	20,070	27,605
Total	<u>\$ 197,757</u>	<u>\$ 208,378</u>	<u>\$ 245,147</u>

**JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2007-2008</u>	<u>ESTIMATED</u> <u>2008-2009</u>	<u>APPROVED</u> <u>2009-2010</u>
<u>Marine Division</u>			
Salaries & Wages	\$ -	\$ 164,892	\$ 731,510
Fringe Benefits	-	76,848	320,168
Materials & Supplies	-	232,000	369,720
Maintenance & Utilities	-	15,000	132,910
Miscellaneous Services	-	6,000	13,060
Total	<u>\$ -</u>	<u>\$ 494,740</u>	<u>\$ 1,567,368</u>
<u>Juvenile Alternative School</u>			
Salaries & Wages	\$ 265,138	\$ 203,256	\$ 338,822
Fringe Benefits	104,572	80,508	134,815
Materials & Supplies	3,914	3,910	4,000
Maintenance & Utilities	1,420	369	1,500
Miscellaneous Services	482	1,000	2,000
Total	<u>\$ 375,526</u>	<u>\$ 289,043</u>	<u>\$ 481,137</u>
<u>Community Supervision</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	1,201	6,275	6,128
Maintenance & Utilities	198	571	3,750
Miscellaneous Services	7,216	9,017	8,988
Total	<u>\$ 8,615</u>	<u>\$ 15,863</u>	<u>\$ 18,866</u>
<u>Sheriff</u>			
Salaries & Wages	\$ 6,414,361	\$ 6,793,440	\$ 7,528,953
Fringe Benefits	2,328,790	2,510,028	2,804,577
Materials & Supplies	137,543	262,400	319,814
Maintenance & Utilities	117,668	118,796	141,750
Miscellaneous Services	170,108	231,295	312,700
Total	<u>\$ 9,168,470</u>	<u>\$ 9,915,959</u>	<u>\$ 11,107,794</u>
<u>Crime Laboratory</u>			
Salaries & Wages	\$ 543,050	\$ 611,676	\$ 753,864
Fringe Benefits	185,978	214,104	251,079
Materials & Supplies	48,254	53,429	62,050
Maintenance & Utilities	5,380	5,732	8,200
Miscellaneous Services	59,744	72,341	87,750
Total	<u>\$ 842,406</u>	<u>\$ 957,282</u>	<u>\$ 1,162,943</u>
<u>Jail</u>			
Salaries & Wages	\$ 11,322,614	\$ 11,840,652	\$ 13,319,186
Fringe Benefits	4,148,346	4,475,136	5,150,313
Materials & Supplies	1,253,066	1,240,477	1,530,000
Maintenance & Utilities	1,310,599	1,314,376	1,536,368
Miscellaneous Services	3,792,898	4,008,048	3,623,000
Total	<u>\$ 21,827,523</u>	<u>\$ 22,878,689</u>	<u>\$ 25,158,867</u>

**JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2007-2008</u>	<u>ESTIMATED</u> <u>2008-2009</u>	<u>APPROVED</u> <u>2009-2010</u>
<u>Juvenile Probation</u>			
Salaries & Wages	\$ 740,282	\$ 804,588	\$ 930,777
Fringe Benefits	280,085	328,212	363,000
Materials & Supplies	5,710	6,974	8,949
Maintenance & Utilities	5,865	5,879	7,067
Miscellaneous Services	59,742	117,645	172,633
Total	<u>\$ 1,091,684</u>	<u>\$ 1,263,298</u>	<u>\$ 1,482,426</u>
<u>Juvenile Detention Home</u>			
Salaries & Wages	\$ 840,876	\$ 898,200	\$ 1,111,209
Fringe Benefits	293,958	332,364	423,731
Materials & Supplies	84,218	90,079	94,397
Maintenance & Utilities	191,057	199,038	231,000
Miscellaneous Services	24,830	48,962	62,319
Total	<u>\$ 1,434,939</u>	<u>\$ 1,568,643</u>	<u>\$ 1,922,656</u>
<u>Constable Precinct No. 1</u>			
Salaries & Wages	\$ 485,685	\$ 525,268	\$ 563,440
Fringe Benefits	169,448	188,537	209,365
Materials & Supplies	12,978	13,382	10,733
Maintenance & Utilities	4,562	5,966	7,200
Miscellaneous Services	6,282	8,910	13,698
Total	<u>\$ 678,955</u>	<u>\$ 742,063</u>	<u>\$ 804,436</u>
<u>Constable Precinct No. 2</u>			
Salaries & Wages	\$ 305,485	\$ 324,084	\$ 347,170
Fringe Benefits	113,013	121,116	128,862
Materials & Supplies	3,030	4,437	9,216
Maintenance & Utilities	246	252	1,200
Miscellaneous Services	1,261	2,680	7,158
Total	<u>\$ 423,035</u>	<u>\$ 452,569</u>	<u>\$ 493,606</u>
<u>Constable Precinct No. 4</u>			
Salaries & Wages	\$ 229,491	\$ 248,724	\$ 263,256
Fringe Benefits	87,474	95,448	100,387
Materials & Supplies	7,809	7,294	12,634
Maintenance & Utilities	2,251	2,348	3,100
Miscellaneous Services	3,204	4,340	7,834
Total	<u>\$ 330,229</u>	<u>\$ 358,154</u>	<u>\$ 387,211</u>
<u>Constable Precinct No. 6</u>			
Salaries & Wages	\$ 324,029	\$ 388,896	\$ 437,701
Fringe Benefits	122,845	152,412	167,334
Materials & Supplies	11,608	24,175	15,210
Maintenance & Utilities	1,887	1,099	3,800
Miscellaneous Services	10,857	7,675	11,560
Total	<u>\$ 471,226</u>	<u>\$ 574,257</u>	<u>\$ 635,605</u>

**JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2007-2008</u>	<u>ESTIMATED</u> <u>2008-2009</u>	<u>APPROVED</u> <u>2009-2010</u>
<u>Constable Precinct No. 7</u>			
Salaries & Wages	\$ 283,761	\$ 297,492	\$ 318,316
Fringe Benefits	103,413	112,632	122,550
Materials & Supplies	1,653	1,681	4,300
Maintenance & Utilities	2,812	3,094	3,000
Miscellaneous Services	1,142	3,732	7,059
Total	<u>\$ 392,781</u>	<u>\$ 418,631</u>	<u>\$ 455,225</u>
<u>Constable Precinct No. 8</u>			
Salaries & Wages	\$ 524,302	\$ 558,576	\$ 589,646
Fringe Benefits	196,971	206,100	220,904
Materials & Supplies	4,310	12,944	16,460
Maintenance & Utilities	3,118	2,570	6,700
Miscellaneous Services	2,279	4,381	13,280
Total	<u>\$ 730,980</u>	<u>\$ 784,571</u>	<u>\$ 846,990</u>
<u>County Morgue</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	142	4,680	10,000
Miscellaneous Services	478,107	575,000	575,000
Total	<u>\$ 478,249</u>	<u>\$ 579,680</u>	<u>\$ 585,000</u>



EDUCATION & RECREATION

Education and Recreation includes the Library and the Agricultural Extension Service of the County.

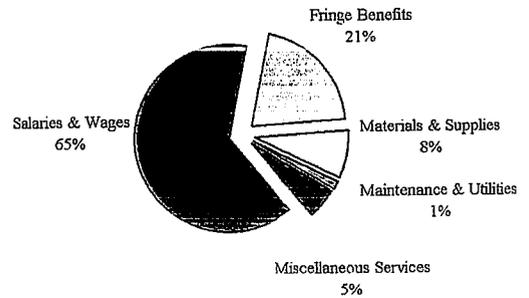
Library – represents expenditures associated with the operation of a 43,500 item library located in the Mid-County area near the Southeast Texas Regional Airport. The Jefferson County Library is an accredited member of the Houston Area Library System. Also, this department maintains a bookmobile, which serves the citizens of Jefferson County.

Agricultural Extension Service – County shares cost with Texas A&M University System to provide expert advice, assistance and training for a wide range of subjects under the 4 areas of family and consumer sciences, urban development, agriculture and natural resources, and 4-H and youth. Some of the subjects are horticulture, nutrition, health and wellness, agriculture awareness, pesticide management, parenting, money management, tourism, sustainable agriculture, youth development, waste management, preservation of nature, and water quality.

**EDUCATION & RECREATION
DEPARTMENT SUMMARY**

	<u>ACTUAL 2007-2008</u>	<u>ESTIMATED 2008-2009</u>	<u>APPROVED 2009-2010</u>
<u>DEPARTMENTS</u>			
Library	\$ 257,258	\$ 269,058	\$ 297,236
Agricultural Extension Service	<u>317,782</u>	<u>337,769</u>	<u>386,222</u>
Total	\$ <u>575,040</u>	\$ <u>606,827</u>	\$ <u>683,458</u>

	<u>APPROVED 2009-2010</u>
<u>APPROPRIATIONS CATEGORY</u>	
Salaries & Wages	\$ 438,139
Fringe Benefits	143,207
Materials & Supplies	56,933
Maintenance & Utilities	8,672
Miscellaneous Services	<u>36,507</u>
Total	\$ <u>683,458</u>



PERSONNEL SUMMARY

	Elected Official	Clerical, Administrative & Fiscal	Law Enforcement	Labor, Trades & Maintenance	Nursing & Public Health	Human & Social Services	Other Un-Classified or Contract	TOTAL
Library	-	-	-	-	-	4	-	4
Agricultural Extension Service	-	3	-	-	-	-	5	8
Total	-	<u>3</u>	-	-	-	<u>4</u>	<u>5</u>	<u>12</u>

**EDUCATION & RECREATION
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2007-2008</u>	<u>ESTIMATED</u> <u>2008-2009</u>	<u>APPROVED</u> <u>2009-2010</u>
<u>Library</u>			
Salaries & Wages	\$ 142,671	\$ 151,176	\$ 163,896
Fringe Benefits	64,703	69,516	73,790
Materials & Supplies	36,402	34,278	43,900
Maintenance & Utilities	8,032	7,174	7,500
Miscellaneous Services	5,450	6,914	8,150
Total	<u>\$ 257,258</u>	<u>\$ 269,058</u>	<u>\$ 297,236</u>
<u>Agriculture Extension Service</u>			
Salaries & Wages	\$ 233,647	\$ 243,828	\$ 274,243
Fringe Benefits	55,880	64,188	69,417
Materials & Supplies	10,695	11,143	13,033
Maintenance & Utilities	813	665	1,172
Miscellaneous Services	16,747	17,945	28,357
Total	<u>\$ 317,782</u>	<u>\$ 337,769</u>	<u>\$ 386,222</u>



HEALTH & WELFARE

Health & Welfare includes Health & Welfare Units 1 and 2, Nurse Practitioner, Child Welfare, Environmental Control, Indigent Medical Service, Mosquito Control, Emergency Management, and Tobacco Settlement.

Health & Welfare Units 1 & 2 – responsible for the public health of all County citizens within the framework of County government. Provides medical care, mental health, and protective services for indigent care individuals and families. Cooperates with other community health providers, concerned citizens, and committed volunteers who help achieve its mission. Unit 1 is located in Beaumont, and Unit 2 is located in Port Arthur.

Nurse Practitioner – responsible for the County's in-house employee health care program. The Nurse Practitioner's primary function is preventive health care for all Jefferson County employees. This includes diagnosis and treatment of employees and their dependents.

Child Welfare – represents allocated expenditures that are associated with the County's support of the child protective services of the State of Texas.

Environmental Control – responsible for an integrated management program with elements designed to safeguard the quality of water supplies, to protect the groundwater resource from non-potable elements and contaminants, minimizing the impact of need residential, commercial and industrial development, and to promote water conservation. Environmental Control also identifies the best means of sewage collection, treatment and disposal; oversees new construction; issues State-mandated permits for industrial waste, sewage treatment plants and large-volume sewage discharges, and inspects and enforces permit conditions.

Indigent Medical Service – represents the expenditures incurred for outside medical and prescription service associated with the indigent population of Jefferson County.

Mosquito Control – represents expenditures associated with the control of mosquitoes in the County. By significantly reducing the mosquito population, the event of epidemic disease from occurring is reduced.

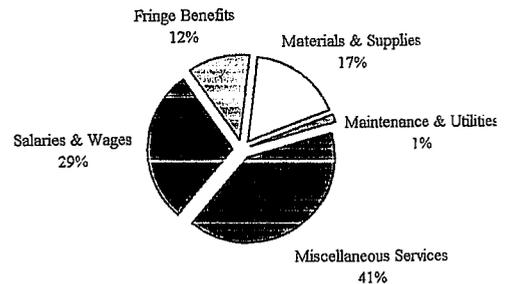
Emergency Management – responsible for the support systems and other statutory functions to help individuals and the community prepare for disasters regardless of the cause.

Tobacco Settlement – represents expenditures for special indigent health related services using tobacco settlement proceeds.

**HEALTH & WELFARE
DEPARTMENT SUMMARY**

	<u>ACTUAL 2007-2008</u>	<u>ESTIMATED 2008-2009</u>	<u>APPROVED 2009-2010</u>
<u>DEPARTMENTS</u>			
Health & Welfare Unit 1	\$ 846,318	\$ 1,009,233	\$ 1,117,531
Health & Welfare Unit 2	924,812	1,023,114	1,151,201
Nurse Practitioner	269,351	282,550	302,991
Child Welfare	125,475	134,935	205,300
Environmental Control	287,745	320,965	343,030
Indigent Medical Service	3,169,301	3,906,670	4,397,440
Mosquito Control	1,717,464	2,066,278	2,134,379
Emergency Management	182,743	198,904	247,063
Tobacco Settlement	50,000	50,000	50,000
Total	\$ <u>7,573,209</u>	\$ <u>8,992,649</u>	\$ <u>9,948,935</u>

	<u>APPROVED 2009-2010</u>
<u>APPROPRIATIONS CATEGORY</u>	
Salaries & Wages	\$ 2,893,820
Fringe Benefits	1,163,712
Materials & Supplies	1,717,464
Maintenance & Utilities	133,525
Miscellaneous Services	4,040,414
Total	\$ <u>9,948,935</u>



PERSONNEL SUMMARY

	Elected Official	Clerical, Administrative & Fiscal	Law Enforcement	Labor, Trades & Maintenance	Nursing & Public Health	Human & Social Services	Other Un-Classified or Contract	TOTAL
Health & Welfare Unit 1	-	3	-	1	5	4	-	13
Health & Welfare Unit 2	-	3	-	1	3	5	-	12
Nurse Practitioner	-	-	-	-	3	-	-	3
Environmental Control	-	2	-	-	3	-	-	5
Indigent Medical Services	-	-	-	-	1	-	-	1
Mosquito Control	-	1	-	13	-	-	-	14
Emergency Management	-	1	1	-	-	-	1	3
Tobacco Settlement	-	-	-	-	-	-	-	-
Total	-	10	1	15	15	9	1	51

**HEALTH & WELFARE
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2007-2008</u>	<u>ESTIMATED</u> <u>2008-2009</u>	<u>APPROVED</u> <u>2009-2010</u>
<u>Health & Welfare Unit 1</u>			
Salaries & Wages	\$ 524,783	\$ 579,972	\$ 639,507
Fringe Benefits	208,027	239,840	265,863
Materials & Supplies	16,939	18,726	24,981
Maintenance & Utilities	5,109	5,449	7,876
Miscellaneous Services	91,460	165,246	179,304
Total	\$ <u>846,318</u>	\$ <u>1,009,233</u>	\$ <u>1,117,531</u>
<u>Health & Welfare Unit 2</u>			
Salaries & Wages	\$ 546,615	\$ 578,436	\$ 642,967
Fringe Benefits	231,909	257,670	281,473
Materials & Supplies	15,838	20,149	22,623
Maintenance & Utilities	2,100	3,699	5,209
Miscellaneous Services	128,350	163,160	198,929
Total	\$ <u>924,812</u>	\$ <u>1,023,114</u>	\$ <u>1,151,201</u>
<u>Nurse Practitioner</u>			
Salaries & Wages	\$ 173,711	\$ 182,604	\$ 192,139
Fringe Benefits	64,841	69,948	71,952
Materials & Supplies	15,773	13,875	20,660
Maintenance & Utilities	-	-	350
Miscellaneous Services	15,026	16,123	17,890
Total	\$ <u>269,351</u>	\$ <u>282,550</u>	\$ <u>302,991</u>
<u>Child Welfare</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	179	145	4,000
Maintenance & Utilities	-	-	400
Miscellaneous Services	125,296	134,790	200,900
Total	\$ <u>125,475</u>	\$ <u>134,935</u>	\$ <u>205,300</u>
<u>Environmental Control</u>			
Salaries & Wages	\$ 200,693	\$ 214,404	\$ 226,319
Fringe Benefits	78,948	95,604	102,556
Materials & Supplies	1,562	3,228	3,550
Maintenance & Utilities	3,813	4,029	5,700
Miscellaneous Services	2,729	3,700	4,905
Total	\$ <u>287,745</u>	\$ <u>320,965</u>	\$ <u>343,030</u>
<u>Indigent Medical Service</u>			
Salaries & Wages	\$ 111,047	\$ 116,760	\$ 194,963
Fringe Benefits	34,946	37,332	54,941
Materials & Supplies	708,903	777,578	795,500
Maintenance & Utilities	-	-	-
Miscellaneous Services	2,314,405	2,975,000	3,352,036
Total	\$ <u>3,169,301</u>	\$ <u>3,906,670</u>	\$ <u>4,397,440</u>

**HEALTH & WELFARE
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2007-2008</u>	<u>ESTIMATED</u> <u>2008-2009</u>	<u>APPROVED</u> <u>2009-2010</u>
<u>Mosquito Control</u>			
Salaries & Wages	\$ 676,928	\$ 750,164	\$ 825,792
Fringe Benefits	248,616	294,968	315,997
Materials & Supplies	674,600	906,842	844,000
Maintenance & Utilities	90,797	88,178	112,990
Miscellaneous Services	26,523	26,126	35,600
Total	<u>\$ 1,717,464</u>	<u>\$ 2,066,278</u>	<u>\$ 2,134,379</u>
<u>Emergency Management</u>			
Salaries & Wages	\$ 136,634	\$ 146,596	\$ 172,133
Fringe Benefits	39,390	41,820	70,930
Materials & Supplies	1,967	1,051	2,150
Maintenance & Utilities	1,032	1,264	1,000
Miscellaneous Services	3,720	8,173	850
Total	<u>\$ 182,743</u>	<u>\$ 198,904</u>	<u>\$ 247,063</u>
<u>Tobacco Settlement</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	50,000	50,000	50,000
Total	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>\$ 50,000</u>

MAINTENANCE – EQUIPMENT & STRUCTURES

Maintenance – Equipment & Structures includes Courthouse & Annexes, Port Arthur Buildings, Mid-County Buildings, Road & Bridge Precincts, Engineering, Parks & Recreation, and Service Center.

Courthouse & Annexes, Port Arthur Buildings, and Mid-County Buildings – responsible for building services of Jefferson County. These departments direct activities associated with building maintenance and communications. Building Maintenance is responsible for structural maintenance and repair of the County's buildings, including electrical, heating, air conditioning, roofing, and mechanical systems. Communications includes the maintenance of the County's internal telephone system.

Road & Bridge Precincts – represents the expenditures associated with the maintenance of the County roads. There are four Road and Bridge Precincts, which are governed by the elected Commissioner of each precinct. Each Commissioner is elected to a four-year term by the voters of each precinct, and serves with the County Judge to make up the Commissioners' Court.

Engineering – responsible for the acquisition of land and the design and construction of capital improvement projects involving roadways, bridges, drainage systems, and buildings. Engineering updates and maintains the various maps and files of County owned properties and ROW, and manages inter-local agreements for engineering and construction projects. This department provides survey work for the County.

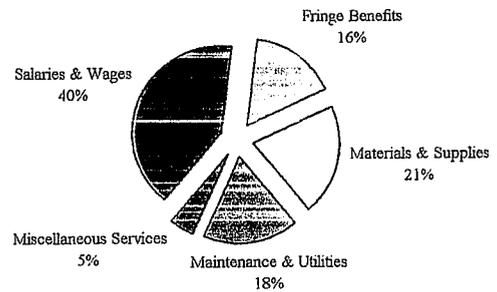
Parks and Recreation – represents expenditures associated with maintenance of the County parks, boat ramps, and beach cleaning.

Service Center – represents expenditures associated with maintenance of all County owned vehicles.

**MAINTENANCE - EQUIPMENT & STRUCTURES
DEPARTMENT SUMMARY**

	<u>ACTUAL 2007-2008</u>	<u>ESTIMATED 2008-2009</u>	<u>APPROVED 2009-2010</u>
<u>DEPARTMENTS</u>			
Courthouse & Annexes	\$ 2,832,352	\$ 3,067,172	\$ 3,177,321
Port Arthur Buildings	611,211	616,313	675,261
Mid-County Buildings	112,398	140,487	184,817
Road & Bridge Pct. #1	1,290,174	1,456,104	1,643,196
Road & Bridge Pct. #2	1,275,570	1,396,337	1,575,634
Road & Bridge Pct. #3	1,219,475	1,296,818	1,613,996
Road & Bridge Pct. #4	1,667,803	1,827,275	2,043,505
Engineering	763,013	812,944	986,586
Parks & Recreation	136,477	105,874	241,223
Service Center	1,119,158	1,094,200	1,211,761
Total	\$ 11,027,631	\$ 11,813,524	\$ 13,353,300

	<u>APPROVED 2009-2010</u>
<u>APPROPRIATIONS CATEGORY</u>	
Salaries & Wages	\$ 5,437,164
Fringe Benefits	2,173,877
Materials & Supplies	2,758,686
Maintenance & Utilities	2,382,195
Miscellaneous Services	601,378
Total	\$ 13,353,300



PERSONNEL SUMMARY

	Elected Official	Clerical, Administrative & Fiscal	Law Enforcement	Labor, Trades & Maintenance	Nursing & Public Health	Human & Social Services	Other Un-Classified or Contract	TOTAL
Courthouse & Annexes	-	2	-	15	-	-	-	17
Port Arthur Buildings	-	1	-	6	-	-	-	7
Mid-County Buildings	-	-	-	1	-	-	-	1
Road & Bridge Pct. #1	1	2	-	12	-	-	-	15
Road & Bridge Pct. #2	1	1	-	14	-	-	-	16
Road & Bridge Pct. #3	1	1	-	14	-	-	-	16
Road & Bridge Pct. #4	1	2	-	14	-	-	1	18
Engineering	-	2	-	8	-	-	-	10
Parks & Recreation	-	-	-	-	-	-	-	-
Service Center	-	-	-	4	-	-	-	4
Total	4	11	-	88	-	-	1	104

MAINTENANCE - EQUIPMENT & STRUCTURES
DIVISION SUMMARY

	<u>ACTUAL</u> <u>2007-2008</u>	<u>ESTIMATED</u> <u>2008-2009</u>	<u>APPROVED</u> <u>2009-2010</u>
<u>Courthouse & Annexes</u>			
Salaries & Wages	\$ 752,611	\$ 768,444	\$ 811,525
Fringe Benefits	291,126	299,328	314,358
Materials & Supplies	71,774	67,563	73,000
Maintenance & Utilities	1,458,060	1,650,712	1,678,800
Miscellaneous Services	258,781	281,125	299,638
Total	<u>\$ 2,832,352</u>	<u>\$ 3,067,172</u>	<u>\$ 3,177,321</u>
<u>Port Arthur Buildings</u>			
Salaries & Wages	\$ 288,617	\$ 299,376	\$ 318,127
Fringe Benefits	117,112	121,260	131,196
Materials & Supplies	6,515	13,777	15,273
Maintenance & Utilities	139,561	140,407	155,130
Miscellaneous Services	59,406	41,493	55,535
Total	<u>\$ 611,211</u>	<u>\$ 616,313</u>	<u>\$ 675,261</u>
<u>Mid-County Buildings</u>			
Salaries & Wages	\$ 31,538	\$ 39,424	\$ 41,671
Fringe Benefits	14,268	19,964	20,796
Materials & Supplies	1,826	2,055	4,550
Maintenance & Utilities	38,896	38,824	55,200
Miscellaneous Services	25,870	40,220	62,600
Total	<u>\$ 112,398</u>	<u>\$ 140,487</u>	<u>\$ 184,817</u>
<u>Road & Bridge Pct. #1</u>			
Salaries & Wages	\$ 684,877	\$ 729,564	\$ 758,473
Fringe Benefits	263,050	284,856	293,623
Materials & Supplies	276,577	374,001	498,950
Maintenance & Utilities	57,995	56,892	79,300
Miscellaneous Services	7,675	10,791	12,850
Total	<u>\$ 1,290,174</u>	<u>\$ 1,456,104</u>	<u>\$ 1,643,196</u>
<u>Road & Bridge Pct. #2</u>			
Salaries & Wages	\$ 714,179	\$ 770,328	\$ 821,894
Fringe Benefits	280,121	307,584	336,515
Materials & Supplies	234,137	262,857	337,200
Maintenance & Utilities	40,998	48,457	65,675
Miscellaneous Services	6,135	7,111	14,350
Total	<u>\$ 1,275,570</u>	<u>\$ 1,396,337</u>	<u>\$ 1,575,634</u>
<u>Road & Bridge Pct. #3</u>			
Salaries & Wages	\$ 684,795	\$ 720,552	\$ 818,320
Fringe Benefits	275,224	291,480	349,076
Materials & Supplies	169,189	193,115	330,800
Maintenance & Utilities	80,317	76,731	94,000
Miscellaneous Services	9,950	14,940	21,800
Total	<u>\$ 1,219,475</u>	<u>\$ 1,296,818</u>	<u>\$ 1,613,996</u>

MAINTENANCE - EQUIPMENT & STRUCTURES
DIVISION SUMMARY

	<u>ACTUAL</u> <u>2007-2008</u>	<u>ESTIMATED</u> <u>2008-2009</u>	<u>APPROVED</u> <u>2009-2010</u>
<u>Road & Bridge Pct. #4</u>			
Salaries & Wages	\$ 802,707	\$ 867,828	\$ 964,893
Fringe Benefits	308,923	332,196	383,697
Materials & Supplies	470,000	540,021	591,850
Maintenance & Utilities	58,413	63,083	65,450
Miscellaneous Services	27,760	24,147	37,615
Total	<u>\$ 1,667,803</u>	<u>\$ 1,827,275</u>	<u>\$ 2,043,505</u>
<u>Engineering</u>			
Salaries & Wages	\$ 515,841	\$ 540,672	\$ 643,137
Fringe Benefits	199,662	223,140	258,949
Materials & Supplies	30,530	30,661	31,775
Maintenance & Utilities	735	677	2,890
Miscellaneous Services	16,245	17,794	49,835
Total	<u>\$ 763,013</u>	<u>\$ 812,944</u>	<u>\$ 986,586</u>
<u>Parks & Recreation</u>			
Salaries & Wages	\$ 49,896	\$ 13,288	\$ 63,153
Fringe Benefits	16,596	3,694	13,977
Materials & Supplies	28,451	38,851	68,188
Maintenance & Utilities	39,677	37,181	58,250
Miscellaneous Services	1,857	12,860	37,655
Total	<u>\$ 136,477</u>	<u>\$ 105,874</u>	<u>\$ 241,223</u>
<u>Service Center</u>			
Salaries & Wages	\$ 179,485	\$ 189,852	\$ 195,971
Fringe Benefits	65,354	69,852	71,690
Materials & Supplies	769,223	711,621	807,100
Maintenance & Utilities	96,398	114,319	127,500
Miscellaneous Services	8,698	8,556	9,500
Total	<u>\$ 1,119,158</u>	<u>\$ 1,094,200</u>	<u>\$ 1,211,761</u>

CAPITAL OUTLAY

Capital Outlay is the detail of all capital equipment purchases approved by Commissioners' Court for the fiscal year. All capital equipment purchases not listed require a budget amendment approved by the Court.

**CAPITAL OUTLAY
DEPARTMENT SUMMARY**

	<u>ACTUAL</u> <u>2007-2008</u>	<u>ESTIMATED</u> <u>2008-2009</u>	<u>APPROVED</u> <u>2009-2010</u>
<u>DEPARTMENTS</u>			
Tax Assessor-Collector	\$ 46,586	\$ 2,501	\$ -
Human Resources	1,411	1,251	-
County Auditor	7,555	7,501	10,700
County Clerk	-	176,189	49,254
County Judge	1,411	-	-
Risk Management	2,822	-	-
County Treasurer	1,411	1,251	1,500
Printing	-	-	-
Claims Processing	-	-	-
Purchasing Agent	6,231	-	-
General Services	33,000	700,000	300,000
Management Information Systems	181,085	157,930	164,595
Veterans Services	4,233	2,501	-
Pre-Trial Release	1,411	-	-
District Attorney	28,546	-	23,000
District Clerk	-	-	-
District Courts	32,358	2,752	14,103
Jury Fund	1,411	-	-
Justice of the Peace	9,019	-	-
County Courts at Law	2,735	8,000	1,500
Court Master	8,108	-	-
Dispute Resolution Center	2,822	-	5,425
Marine Division	-	-	40,700
Juvenile Alternative School	-	-	-
Community Supervision	24,192	-	7,759
Sheriff	771,449	576,210	405,700
Crime Laboratory	99,607	24,501	-
Jail	162,211	75,755	130,019
Juvenile Probation	-	-	32,000
Juvenile Detention Home	3,330	90,000	-
Constables	112,887	88,597	101,900
County Morgue	-	-	-
Agricultural Extension Service	9,323	2,450	2,400
Library	3,919	4,854	-
Health & Welfare Unit 1	43,173	-	-
Health & Welfare Unit 2	35,937	-	-
Nurse Practitioner	2,822	-	-
Environmental Control	2,822	-	-
Indigent Medical Services	4,822	2,124	-
Emergency Management	3,896	-	-
Mosquito Control	23,277	72,122	-
Courthouse & Annexes	68,733	17,466	106,461
Port Arthur Buildings	17,486	-	1,500
Mid-County Buildings	-	-	7,000
Road & Bridge Pct. #1	42,801	591,107	221,500
Road & Bridge Pct. #2	106,185	90,000	120,000
Road & Bridge Pct. #3	33,850	182,696	1,500
Road & Bridge Pct. #4	338,222	220,888	80,000
Engineering	36,645	40,769	2,500
Parks & Recreation	141,299	9,550	12,500
Service Center	28,865	-	-
Total Capital Outlay	\$ <u>2,489,908</u>	\$ <u>3,148,965</u>	\$ <u>1,843,516</u>

**CAPITAL OUTLAY
DIVISION SUMMARY**

<u>County Auditor</u>			
120-1013-415-60-02	5 - DESKTOP COMPUTERS	7,500	
120-1013-415-60-02	2 - LAPTOP COMPUTERS WITH 10 KEY PAD	3,200	
			10,700
<u>County Clerk</u>			
120-1014-415-60-22	RENOVATION OF SCANNING DEPARTMENT AND 1ST FLOOR FOR CONFERENCE ROOM	49,254	
			49,254
<u>Treasurer Office</u>			
120-1017-415-6002	1 - DESKTOP COMPUTER	1,500	
			1,500
<u>General Services</u>			
120-1024-419.60-99	CAPITAL CONTINGENCY	300,000	
			300,000
<u>Management Information Systems</u>			
120-1025-415-60-02	1 - SERVER	7,500	
120-1025-415-60-02	1 - EQUALLOGIC PS6000E STORAGE AREA NETWORK	38,300	
120-1025-415-60-02	1 - LAPTOP - HIGH END	2,200	
120-1025-415-60-02	3 - COMPUTERS - HIGH END	7,500	
120-1025-415-60-02	3 - COMPUTERS	4,500	
120-1025-415-60-02	1 - WATCHGUARD XTM1050 FIREWALL	16,500	
120-1025-415-60-02	ALCATEL 6024 REPLACEMENT SWITCHES	10,000	
120-1025-415-60-02	WIRELESS ACCESS POINTS	2,000	
120-1025-415-60-02	2 - CISCO VOIP 2801 ROUTERS	5,060	
120-1025-415-60-02	2 - CISCO VOIP 3560-48 SWITCHES	8,240	
120-1025-415-60-02	1 - IBM 4536 PRINTER	2,700	
120-1025-415-60-02	3 - RACK MOUNT KEYBOARD/MONITOR/MOUSE	1,300	
120-1025-415-60-02	1 - HP SCANNER	250	
120-1025-415-60-02	REPLACEMENT MONITORS	2,280	
120-1025-415-60-53	IBM SOFTWARE SUBSCRIPTIONS	6,000	
120-1025-415-60-53	WALL DATA RUMBA SITE LICENSE	1,100	
120-1025-415-60-53	HAWKEYE PATHFINDER	650	
120-1025-415-60-53	NORTON ANTIVIRUS	6,800	
120-1025-415-60-53	LINOMA TRANSFER ANYWHERE MAINTENANCE	1,100	
120-1025-415-60-53	PREMIUM IMAIL ANTIVIRUS	2,300	
120-1025-415-60-53	WATCHGARD XTM1050 FIREWALL SW SUITE	9,500	
120-1025-415-60-53	2 - VMWARE VSHPERE ENTERPRISE LICENSES	5,750	
120-1025-415-60-53	2 - MICROSOFT DATA CENTER LICENSES	7,000	
120-1025-415-60-53	250 - NORTON GHOST LICENSES - RENEWAL	500	
120-1025-415-60-53	250 - NORTON GHOST LICENSES - NEW	2,750	
120-1025-415-60-53	HELP DESK SOFTWARE PACKAGE	1,200	
120-1025-415-60-53	SOLARWINDS ENGINEERS TOOLSET/LAN SURVEYOR	6,700	
120-1025-415-60-53	5 - VISUAL BASIC NET 6.0	1,805	
120-1025-415-60-53	20 - XP 2003 OFFICE PROFESSIONAL	3,110	
			164,595
<u>District Attorney</u>			
120-2030-412-60-07	1 - CROWN VICTORIA VEHICLE	23,000	
			23,000
<u>Criminal District Court</u>			
120-2032-412-60-02	1 - LAPTOP	1,600	
			1,600
<u>172nd District Court</u>			
120-2036-412-60-02	COMPUTER EQUIPMENT FOR COURTROOM - PROJECTOR	10,903	
			10,903
<u>279th District Court</u>			
120-2038-412-60-02	1 - LAPTOP	1,600	
			1,600
<u>County Court at Law #1</u>			
120-2051-412-60-01	1 - COMPUTER	1,500	
			1,500

**CAPITAL OUTLAY
DIVISION SUMMARY**

<u>Dispute Resolution</u>			
120-2060-412-60-22	CARPET FOR OFFICE	5,425	5,425
<u>Marine Division</u>			
120-3056-421-60-14	1 - JET DOCK	20,800	
120-3056-421-60-18	1 - GUN CLEANING SYSTEM	5,000	
120-3056-421-60-18	1 - HEATED HIGH POWERED PRESSURE WASHER & TRAILER	14,900	40,700
<u>Community Supervision</u>			
120-3058-424-60-09	ACCESS CONTROL FOR BACK DOOR - BEAUMONT	7,759	7,759
<u>Sheriff's Office</u>			
120-3059-421-60-02	2 - LAPTOPS	3,000	
120-3059-421-60-07	1 - VEHICLE - BMT WARRANTS	23,000	
120-3059-421-60-07	1 - SUV UNDERCOVER - NARCOTICS	28,000	
120-3059-421-60-07	1 - SUV POLICE PACKAGE - NARCOTICS	28,000	
120-3059-421-60-07	1 - VEHICLE - PA WARRANTS	23,000	
120-3059-421-60-07	8 - PATROL POLICE VEHICLES	200,000	
120-3059-421-60-14	CARPET AND PAINT - TRAINING	6,700	
120-3059-421-60-18	1 - CABIN PRESSURIZATION TEST UNIT	13,000	
120-3059-421-60-18	1 - HEATED WINDSHIELD	36,000	
120-3059-421-60-35	1 - RADIO CONSOLE	45,000	405,700
<u>Jail</u>			
120-3062-423-60-07	3 - 15 PASSENGER VANS - TRANSFER	76,500	
120-3062-423-60-18	5 - UNIMAC UM 60 WASHING MACHINES	37,830	
120-3062-423-60-18	1 - ADVANCE LIFT	15,689	130,019
<u>Juvenile Detention</u>			
120-3063-424-60-02	1 - COMPUTER SERVER - POWER EDGE 2950	7,000	
120-3063-424-60-07	1 - VAN	25,000	32,000
<u>Constable Pct 1</u>			
120-3065-425-60-02	7 - LAPTOPS	11,900	
120-3065-425-60-07	1 - VEHICLE	25,000	36,900
<u>Constable Pct 2</u>			
120-3066-425-60-02	4 - LAPTOPS	6,800	6,800
<u>Constable Pct 4</u>			
120-3068-425-60-02	3 -LAPTOPS	5,100	5,100
<u>Constable Pct. 6</u>			
120-3070-425-60-02	2 - COMPUTERS	3,000	
120-3070-425-60-02	5 - LAPTOPS	8,500	
120-3070-425-60-07	1 - VEHICLE	25,000	36,500
<u>Constable Pct. 7</u>			
120-3071-425-60-02	4 - LAPTOPS	6,800	6,800
<u>Constable Pct. 8</u>			
120-3072-425-60-02	2 - DESKTOP COMPUTERS	3,000	
120-3072-425-60-02	4 - LAPTOP	6,800	9,800
<u>Agriculture Extension Services</u>			
120-4071-461-60-02	3 - COST SHARE DESKTOP COMPUTERS	2,400	2,400

**CAPITAL OUTLAY
DIVISION SUMMARY**

Courthouse & Annexes

120-6083-416-60-03	REPAIR REVOLVING DOOR - NEW COURTHOUSE	10,944	
120-6083-416-60-03	COOLING TOWER GEAR DRIVES, FAN BLADES AND COWLING	60,000	
120-6083-416-60-03	2 - CENTRIFUGAL PUMPS	12,717	
120-6083-416-60-03	COMPLETE COMPRESSOR TEARDOWN ON BOTH CHILLERS	22,800	
			106,461

Port Arthur Buildings

120-6084-416-60-02	1 - COMPUTER	1,500	
			1,500

Mid-County Buildings

120-6085-416-60-18	1 - 48" - 30 HP ZERO TURN MOWER	7,000	
			7,000

Road & Bridge Pct. #1

111-0109-431-60-42	1 - 1/2 TON REGULAR CAB TRUCK	21,500	
111-0109-431-60-42	1 - MOTOR GRADER	200,000	
			221,500

Road & Bridge Pct. #2

112-0209-431-60-11	1 - HOLLAND T6090 2 WHEEL DRIVE TRACTOR WITH ALAMO 22' BOOM MOWER	120,000	
			120,000

Road & Bridge Pct. #3

113-0309-431-60-02	1 - COMPUTER	1,500	
			1,500

Road & Bridge Pct. #4

114-0409-431-60-11	1 - ROAD STRIPING MACHINE	40,000	
114-0409-431-60-42	2 - REPLACEMENT TRUCKS	40,000	
			80,000

Engineering

115-0501-431-60-02	1 - COMPUTER - HIGH END	2,500	
			2,500

Parks & Recreation

116-0608-452-60-11	1 - RTV FOR WALTER UMPHREY PARK	12,500	
			12,500

Total Capital Outlay

1,843,516



SPECIAL PURPOSE FUNDING

Special Purpose Funding is used to account for expenditures that are non-operational or non-departmental in nature. Transfers to other funds include transfers to Capital Projects, Southeast Texas Regional Airport Enterprise Fund, and to Ford Park Enterprise Fund to provide for improvements and operational expenditures. Contingency Appropriations are also noted here.

**SPECIAL PURPOSE FUNDING
DEPARTMENT SUMMARY**

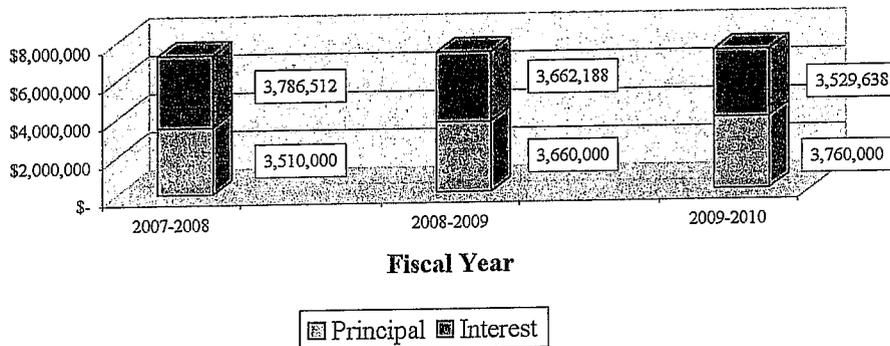
	<u>ACTUAL 2007-2008</u>	<u>ESTIMATED 2008-2009</u>	<u>APPROVED 2009-2010</u>
<u>DEPARTMENTS</u>			
Contingency Appropriation			
General Fund	\$ <u> -</u>	\$ <u> -</u>	\$ <u> 500,000</u>
Total Contingency Appropriation	\$ <u> -</u>	\$ <u> -</u>	\$ <u> 500,000</u>
Transfers Out			
General Fund	\$ <u> 11,680,000</u>	\$ <u> 11,212,254</u>	\$ <u> 7,966,419</u>
Total Transfers Out	\$ <u> 11,680,000</u>	\$ <u> 11,212,254</u>	\$ <u> 7,966,419</u>

DEBT SERVICE

**DEBT SERVICE FUND
SUMMARY OF REVENUES AND EXPENDITURES**

	<u>ACTUAL 2007-2008</u>	<u>ESTIMATED 2008-2009</u>	<u>APPROVED 2009-2010</u>
REVENUES			
Property Taxes	\$ 6,788,978	\$ 7,058,323	\$ 7,150,118
Interest	78,527	27,950	20,694
Total Revenues	<u>6,867,505</u>	<u>7,086,273</u>	<u>7,170,812</u>
OTHER SOURCES			
Transfers In	-	351,715	-
Total Other Sources	-	351,715	-
Total Revenues & Other Sources	<u>6,867,505</u>	<u>7,437,988</u>	<u>7,170,812</u>
EXPENDITURES			
Principal Payments	3,510,000	3,660,000	3,760,000
Interest Payments	3,786,512	3,662,188	3,529,638
Transaction Fees	7,550	9,076	18,800
Total Expenditures	<u>7,304,062</u>	<u>7,331,264</u>	<u>7,308,438</u>
OTHER USES			
Transfers Out	-	-	-
Total Other Uses	-	-	-
Total Appropriations	<u>7,304,062</u>	<u>7,331,264</u>	<u>7,308,438</u>
BEGINNING FUND BALANCE	<u>801,124</u>	<u>364,567</u>	<u>471,291</u>
ENDING FUND BALANCE	<u>364,567</u>	<u>471,291</u>	<u>333,665</u>
RESERVED FOR DEBT SERVICE	<u>\$ 364,567</u>	<u>\$ 471,291</u>	<u>\$ 333,665</u>

Principal & Interest Payments



DEBT SERVICE FUND
SUMMARY OF ANNUAL DEBT SERVICE REQUIREMENTS

<u>FISCAL YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2010	\$ 3,760,000	\$ 3,529,638	\$ 7,289,638
2011	3,970,000	3,382,688	7,352,688
2012	3,590,000	3,198,206	6,788,206
2013	3,780,000	3,021,269	6,801,269
2014	4,160,000	2,844,331	7,004,331
2015	4,380,000	2,620,750	7,000,750
2016	4,635,000	2,383,787	7,018,787
2017	4,865,000	2,132,518	6,997,518
2018	3,880,000	1,877,869	5,757,869
2019	3,795,000	1,658,689	5,453,689
2020	4,045,000	1,440,476	5,485,476
2021	4,220,000	1,228,114	5,448,114
2022	4,465,000	1,011,839	5,476,839
2023	4,705,000	783,008	5,488,008
2024	4,905,000	528,937	5,433,937
2025	5,170,000	271,425	5,441,425
	<u>\$ 68,325,000</u>	<u>\$ 31,913,544</u>	<u>\$ 100,238,544</u>

**DEBT SERVICE FUND
SUMMARY OF TOTAL INDEBTEDNESS**

ISSUE	MATURITY DATE	ORIGINAL ISSUE	MATURITIES	OUTSTANDING 10/1/2009
2000 Certificates of Obligation	2010	\$ 1,150,000	\$ 750,000	\$ 400,000
2002A Refunding - General Obligation	2025	57,625,000	1,915,000	55,710,000
2002B Certificates of Obligation	2017	13,090,000	5,110,000	7,980,000
2003A Refunding - General Obligation	2010	11,550,000	9,770,000	1,780,000
2003B Certificates of Obligation	2018	1,505,000	120,000	1,385,000
2005 Tax Anticipation Notes	2011	3,000,000	1,930,000	1,070,000
Total				<u>\$ 68,325,000</u>

COMPUTATION OF LEGAL DEBT MARGIN

Assessed Value of Real Property	<u>\$18,139,037,814</u>
Assessed Value of All Taxable Property	<u>\$22,398,394,019</u>

**Bonds Issued Under Article III,
Section 52 of the Texas Constitution:**

The County is authorized under Article III, Section 52 of the State Constitution to issue bonds payable from ad valorem taxes for the construction and maintenance of roads. There is no constitutional or statutory limit as to the rate on bonds issued pursuant to such constitutional provision. However, the amount of bonds which may be issued is limited to 25% of the assessed valuation of real property in the County.

Debt Limit, 25% of Real Property Assessed Value	\$ 4,534,759,454
Amount of Debt Applicable to Constitutional Debt Limit:	
Total Bonded Applicable Debt	\$ 68,325,000
Less Amount Available in Debt Service Fund	<u>471,291</u>
	<u>67,853,709</u>

**LEGAL DEBT MARGIN, BONDS ISSUED
UNDER ARTICLE III, SECTION 52
OF THE TEXAS CONSTITUTION**

\$ 4,466,905,745

Bonds Issued Under Article VIII, Section 9:

In addition to unlimited tax bonds, the County may issue statutorily authorized bonds payable from the proceeds of a limited ad valorem tax provided for in Article VII, Section 9 of the State Constitution. Such constitutional provision provides that a County is limited to an ad valorem tax rate of \$0.80 per \$100 of assessed valuation for general fund, permanent improvement fund, road and bridge fund, and jury fund purposes.

Certain of the County's bonds payable from such limited tax may be issued under the provisions of Government Code 1301.003 (c). The principal amount of all bonds which may be issued under the provision of such Code is limited in the aggregate to 5% of the assessed valuation. The debt limit under Government Code 1301.003 (c) is approximately \$1,119,918,701 compared to applicable bonds outstanding at October 1, 2009 of \$68,325,000.

DEBT SERVICE FUND
SCHEDULE OF CURRENT DEBT SERVICE REQUIREMENTS

ISSUE	BALANCE OUTSTANDING					TOTAL	BALANCE OUTSTANDING
	10/1/2009	PRINCIPAL	INTEREST	FEEES	10/1/2010		
2000 Certificates of Obligation	\$ 400,000	\$ 400,000	\$ 21,600	\$ 2,100	\$ 423,700	\$ -	
2002A Refunding - General Obligation	55,710,000	180,000	2,980,839	3,600	3,164,439	55,530,000	
2002B Certificates of Obligation	7,980,000	850,000	370,275	3,800	1,224,075	7,130,000	
2003A Refunding - General Obligation	1,780,000	1,780,000	62,300	3,100	1,845,400	-	
2003B Certificates of Obligation	1,385,000	25,000	57,174	3,100	85,274	1,360,000	
2005 Tax Anticipation Notes	1,070,000	525,000	37,450	3,100	565,550	545,000	
	<u>\$ 68,325,000</u>	<u>\$ 3,760,000</u>	<u>\$ 3,529,638</u>	<u>\$ 18,800</u>	<u>\$ 7,308,438</u>	<u>\$ 64,565,000</u>	

SPECIAL REVENUE FUNDS

SPECIAL REVENUE FUNDS
SUMMARY OF REVENUES AND EXPENDITURES

	<u>ACTUAL</u> <u>2007-2008</u>	<u>ESTIMATED</u> <u>2008-2009</u>	<u>APPROVED</u> <u>2009-2010</u>
REVENUES			
Sales Taxes	\$ 1,011,577	\$ 1,239,192	\$ 1,000,000
Fees	1,088,940	1,045,244	1,075,975
Sales, Rentals & Services	51,918	154,999	10,000
Intergovernmental	114,670	136,298	109,810
Fines & Forfeitures	226,045	190,000	150,000
Interest	339,042	98,820	94,862
Contributions	3,623	14,571	3,000
	<u>2,835,815</u>	<u>2,879,124</u>	<u>2,443,647</u>
TOTAL REVENUES			
Transfers In	<u>8,572</u>	<u>589,529</u>	<u>587,400</u>
	<u>8,572</u>	<u>589,529</u>	<u>587,400</u>
TOTAL OTHER SOURCES			
	<u>2,844,387</u>	<u>3,468,653</u>	<u>3,031,047</u>
EXPENDITURES			
General Government	374,779	533,432	868,544
Judicial & Law Enforcement	1,271,171	1,167,682	1,347,629
Education & Recreation	876,922	909,268	983,419
Maintenance - Equipment & Structures	171,443	-	190,000
Capital Outlay	1,594,844	661,861	666,857
	<u>4,289,159</u>	<u>3,272,243</u>	<u>4,056,449</u>
TOTAL EXPENDITURES			
Transfers Out	<u>62,757</u>	<u>335,853</u>	<u>550,000</u>
	<u>62,757</u>	<u>335,853</u>	<u>550,000</u>
TOTAL OTHER USES			
	<u>4,351,916</u>	<u>3,608,096</u>	<u>4,606,449</u>
TOTAL APPROPRIATIONS			
BEGINNING FUND BALANCE	<u>8,232,449</u>	<u>6,724,920</u>	<u>6,585,477</u>
ENDING AVAILABLE FUND BALANCE	<u>\$ 6,724,920</u>	<u>\$ 6,585,477</u>	<u>\$ 5,010,075</u>

**SPECIAL REVENUE FUNDS
SUMMARY OF EXPENDITURES BY DIVISION**

<u>Department / Division</u>	<u>ACTUAL 2007-2008</u>	<u>ESTIMATED 2008-2009</u>	<u>APPROVED 2009-2010</u>
General Government			
Voter Registration	\$ -	\$ 35,000	\$ -
County Clerk - Records Management	152,153	262,994	159,333
County Clerk - Records Archive	188,281	193,811	624,062
County Records Management	27,997	31,627	37,227
Tax Office Auto Dealer	<u>6,348</u>	<u>10,000</u>	<u>47,922</u>
Total General Government	\$ <u>374,779</u>	\$ <u>533,432</u>	\$ <u>868,544</u>
Judicial & Law Enforcement			
Breath Alcohol Testing	\$ 8,792	\$ 3,300	\$ 5,000
Security Fee	227,130	606,890	677,205
Bail Bond Board	10,573	13,725	16,400
Law Officer Training	26,010	57,354	83,069
SCAAP Grant	-	6,208	-
D.A.R.E. Contributions	4,122	4,569	8,300
Family Protection Fee Fund	22,500	22,500	15,000
Deputy Sheriff Education	11,601	40,000	30,000
Constable Pct 1 - Education	1,286	1,484	3,000
Constable Pct 2 - Education	916	1,500	400
Constable Pct 4 - Education	969	1,500	1,000
Constable Pct 6 - Education	1,974	3,000	-
Constable Pct 7 - Education	1,273	1,000	2,000
Constable Pct 8 - Education	645	1,000	3,500
J.P. Courtroom Technology Fee	-	2,500	20,000
District Clerk - Records Management	33,494	34,874	59,852
Justice Court Building Security	-	-	-
Child Abuse Prevention	-	-	-
D.A.'s Forfeiture	142,962	65,887	120,000
Sheriff's Forfeiture	651,687	206,261	188,213
D.A.'s Hot Check	125,237	94,130	94,690
Guardianship Fee	-	-	20,000
Juvenile Delinquency Prevention	-	-	-
County & District Court Technology Fund	-	-	-
District Court Records Technology Fund	<u>-</u>	<u>-</u>	<u>-</u>
Total Judicial & Law Enforcement	\$ <u>1,271,171</u>	\$ <u>1,167,682</u>	\$ <u>1,347,629</u>
Education & Recreation			
Law Library	\$ 1,800	\$ 1,800	\$ 1,800
Hotel Occupancy Tax	<u>875,122</u>	<u>907,468</u>	<u>981,619</u>
Total Education & Recreation	\$ <u>876,922</u>	\$ <u>909,268</u>	\$ <u>983,419</u>
Maintenance - Equipment & Structures			
Lateral Road - Precinct 1	\$ 24,900	\$ -	\$ 30,000
Lateral Road - Precinct 2	-	-	60,000
Lateral Road - Precinct 3	146,543	-	90,000
Lateral Road - Precinct 4	<u>-</u>	<u>-</u>	<u>10,000</u>
Total Maintenance - Equipment & Structures	\$ <u>171,443</u>	\$ <u>-</u>	\$ <u>190,000</u>

SPECIAL REVENUE FUNDS
SUMMARY OF EXPENDITURES BY DIVISION

	<u>ACTUAL</u> <u>2007-2008</u>	<u>ESTIMATED</u> <u>2008-2009</u>	<u>APPROVED</u> <u>2009-2010</u>
Capital Outlay	\$ <u>1,594,844</u>	\$ <u>661,861</u>	\$ <u>666,857</u>
Special Purpose Funding			
Transfers Out	<u>62,757</u>	<u>335,853</u>	<u>550,000</u>
Total Special Purpose Funding	\$ <u>62,757</u>	\$ <u>335,853</u>	\$ <u>550,000</u>
Total Special Fund Expenditures	\$ <u><u>4,351,916</u></u>	\$ <u><u>3,608,096</u></u>	\$ <u><u>4,606,449</u></u>

SPECIAL REVENUE FUNDS
SUMMARY OF CHANGES IN FUND BALANCE BY FUND

	ESTIMATED			PROPOSED
	BALANCE	REVENUES	EXPENDITURES	
	10/1/2009			9/30/2010
Lateral Road - Precinct 1	\$ 120,562	\$ 9,412	\$ 30,000	\$ 99,974
Lateral Road - Precinct 2	278,779	12,340	60,000	231,119
Lateral Road - Precinct 3	159,917	9,092	90,000	79,009
Lateral Road - Precinct 4	32,835	9,061	10,000	31,896
Breath Alcohol Testing	4,378	1,175	5,000	553
Security Fee	-	712,500	686,405	26,095
Law Library	274,130	79,740	76,800	277,070
Voter Registration	17,292	423	5,000	12,715
Bail Bond Board	-	16,400	16,400	-
Law Officer Training	236,652	65,400	174,269	127,783
County Clerk - Records Management	405,278	229,400	267,833	366,845
County Clerk - Records Archive	780,850	252,900	634,062	399,688
SCAAP Grant	11,045	50,950	-	61,995
County Records Management	155,043	79,750	129,427	105,366
D.A.R.E. Contributions	19,967	3,175	8,300	14,842
Family Protection Fee Fund	14,529	17,125	15,000	16,654
Deputy Sheriff Education	37,941	25,000	30,000	32,941
Constable Pct. 1 - Education	3,718	1,070	3,000	1,788
Constable Pct. 2 - Education	5,111	975	400	5,686
Constable Pct. 4 - Education	4,550	955	1,000	4,505
Constable Pct. 6 - Education	630	1,025	-	1,655
Constable Pct. 7 - Education	4,171	945	2,000	3,116
Constable Pct. 8 - Education	4,028	1,270	3,500	1,798
Tax Office Auto Dealer	241,608	18,200	107,922	151,886
J.P. Courtroom Technology Fee	301,649	59,250	60,000	300,899
Hotel Occupancy Tax	880,844	1,015,675	1,531,619	364,900
District Clerk - Records Management	50,559	25,050	75,609	-
Justice Court Building Security	36,152	12,510	25,000	23,662
Child Abuse Prevention	464	304	-	768
D.A.'s Forfeiture	244,123	101,000	155,000	190,123
Sheriff's Forfeiture	2,163,837	60,000	248,213	1,975,624
D.A.'s Hot Check	24,690	70,000	94,690	-
Guardianship Fee	48,511	27,000	20,000	55,511
Juvenile Delinquency Prevention	21,634	-	-	21,634
County & District Court Technology Fund	-	25,000	25,000	-
District Court Records Technology Fund	-	36,975	15,000	21,975
Total	\$ 6,585,477	\$ 3,031,047	\$ 4,606,449	\$ 5,010,075

SPECIAL REVENUE FUNDS - GENERAL GOVERNMENT
DIVISION SUMMARY

	<u>ACTUAL</u> <u>2007-2008</u>	<u>ESTIMATED</u> <u>2008-2009</u>	<u>APPROVED</u> <u>2009-2010</u>
<u>Voter Registration</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	35,000	-
Total	<u>\$ -</u>	<u>\$ 35,000</u>	<u>\$ -</u>
<u>County Clerk - Records Management</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	152,153	262,994	159,333
Total	<u>\$ 152,153</u>	<u>\$ 262,994</u>	<u>\$ 159,333</u>
<u>County Clerk - Records Archive</u>			
Salaries & Wages	\$ 141,769	\$ 147,024	\$ 200,300
Fringe Benefits	45,305	39,260	60,762
Materials & Supplies	940	7,527	8,000
Maintenance & Utilities	-	-	-
Miscellaneous Services	267	-	355,000
Total	<u>\$ 188,281</u>	<u>\$ 193,811</u>	<u>\$ 624,062</u>
<u>County Records Management</u>			
Salaries & Wages	\$ 16,499	\$ 17,736	\$ 19,714
Fringe Benefits	3,638	3,960	4,363
Materials & Supplies	1,852	2,003	4,500
Maintenance & Utilities	208	174	550
Miscellaneous Services	5,800	7,754	8,100
Total	<u>\$ 27,997</u>	<u>\$ 31,627</u>	<u>\$ 37,227</u>
<u>Tax Office Auto Dealer</u>			
Salaries & Wages	\$ -	\$ -	\$ 6,487
Fringe Benefits	-	-	1,435
Materials & Supplies	1,876	-	10,000
Maintenance & Utilities	-	-	-
Miscellaneous Services	4,472	10,000	30,000
Total	<u>\$ 6,348</u>	<u>\$ 10,000</u>	<u>\$ 47,922</u>

SPECIAL REVENUE FUNDS - JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY

	<u>ACTUAL</u> <u>2007-2008</u>	<u>ESTIMATED</u> <u>2008-2009</u>	<u>APPROVED</u> <u>2009-2010</u>
<u>Breath Alcohol Testing</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	1,263	-	5,000
Maintenance & Utilities	-	-	-
Miscellaneous Services	7,529	3,300	-
Total	\$ <u>8,792</u>	\$ <u>3,300</u>	\$ <u>5,000</u>
<u>Security Fee</u>			
Salaries & Wages	\$ 168,965	\$ 449,060	\$ 510,081
Fringe Benefits	52,669	116,442	137,049
Materials & Supplies	3,918	39,695	24,000
Maintenance & Utilities	-	500	1,000
Miscellaneous Services	1,578	1,193	5,075
Total	\$ <u>227,130</u>	\$ <u>606,890</u>	\$ <u>677,205</u>
<u>Bail Bond Board</u>			
Salaries & Wages	\$ 9,128	\$ 10,725	\$ 10,800
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	1,445	3,000	5,600
Total	\$ <u>10,573</u>	\$ <u>13,725</u>	\$ <u>16,400</u>
<u>Law Officer Training</u>			
Salaries & Wages	\$ -	\$ -	\$ 26,000
Fringe Benefits	-	-	5,754
Materials & Supplies	20,385	52,354	40,315
Maintenance & Utilities	-	-	6,000
Miscellaneous Services	5,625	5,000	5,000
Total	\$ <u>26,010</u>	\$ <u>57,354</u>	\$ <u>83,069</u>
<u>SCAAP Grant</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	6,208	-
Miscellaneous Services	-	-	-
Total	\$ <u>-</u>	\$ <u>6,208</u>	\$ <u>-</u>
<u>D.A.R.E. Contributions</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	4,122	4,569	8,300
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	-	-
Total	\$ <u>4,122</u>	\$ <u>4,569</u>	\$ <u>8,300</u>

**SPECIAL REVENUE FUNDS - JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2007-2008</u>	<u>ESTIMATED</u> <u>2008-2009</u>	<u>APPROVED</u> <u>2009-2010</u>
<u>Family Protection Fee Fund</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	22,500	22,500	15,000
Total	\$ <u>22,500</u>	\$ <u>22,500</u>	\$ <u>15,000</u>
<u>Deputy Sheriff Education</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	11,601	40,000	30,000
Total	\$ <u>11,601</u>	\$ <u>40,000</u>	\$ <u>30,000</u>
<u>Constable Pct 1 - Education</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	1,286	1,484	3,000
Total	\$ <u>1,286</u>	\$ <u>1,484</u>	\$ <u>3,000</u>
<u>Constable Pct 2 - Education</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	916	1,500	400
Total	\$ <u>916</u>	\$ <u>1,500</u>	\$ <u>400</u>
<u>Constable Pct 4 - Education</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	969	1,500	1,000
Total	\$ <u>969</u>	\$ <u>1,500</u>	\$ <u>1,000</u>
<u>Constable Pct 6 - Education</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	1,974	3,000	-
Total	\$ <u>1,974</u>	\$ <u>3,000</u>	\$ <u>-</u>

**SPECIAL REVENUE FUNDS - JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2007-2008</u>	<u>ESTIMATED</u> <u>2008-2009</u>	<u>APPROVED</u> <u>2009-2010</u>
<u>Constable Pct 7 - Education</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	1,273	1,000	2,000
Total	\$ <u>1,273</u>	\$ <u>1,000</u>	\$ <u>2,000</u>
<u>Constable Pct 8 - Education</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	645	1,000	3,500
Total	\$ <u>645</u>	\$ <u>1,000</u>	\$ <u>3,500</u>
<u>J.P. Courtroom Technology Fee</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	2,500	20,000
Total	\$ <u>-</u>	\$ <u>2,500</u>	\$ <u>20,000</u>
<u>District Clerk - Records Management</u>			
Salaries & Wages	\$ 18,488	\$ 20,000	\$ 40,000
Fringe Benefits	4,085	4,474	8,852
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	10,921	10,400	11,000
Total	\$ <u>33,494</u>	\$ <u>34,874</u>	\$ <u>59,852</u>
<u>Justice Court Building Security</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	-	-
Total	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
<u>Child Abuse Prevention</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	-	-
Total	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

**SPECIAL REVENUE FUNDS - JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2007-2008</u>	<u>ESTIMATED</u> <u>2008-2009</u>	<u>APPROVED</u> <u>2009-2010</u>
<u>D.A. Forfeiture</u>			
Salaries & Wages	\$ 135,188	56,212	\$ 75,000
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	4,441	5,128	25,000
Miscellaneous Services	3,333	4,547	20,000
Total	\$ <u>142,962</u>	\$ <u>65,887</u>	\$ <u>120,000</u>
<u>Sheriff's Forfeiture</u>			
Salaries & Wages	\$ 5,638	\$ 5,376	\$ 10,000
Fringe Benefits	1,361	1,260	2,213
Materials & Supplies	15,970	17,508	22,000
Maintenance & Utilities	529,199	119,743	52,000
Miscellaneous Services	99,519	62,374	102,000
Total	\$ <u>651,687</u>	\$ <u>206,261</u>	\$ <u>188,213</u>
<u>D.A.'s Hot Check</u>			
Salaries & Wages	\$ 119,431	\$ 91,079	\$ 75,000
Fringe Benefits	-	-	-
Materials & Supplies	4,000	100	7,690
Maintenance & Utilities	-	-	2,000
Miscellaneous Services	1,806	2,951	10,000
Total	\$ <u>125,237</u>	\$ <u>94,130</u>	\$ <u>94,690</u>
<u>Guardianship Fee</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	-	20,000
Total	\$ <u>-</u>	\$ <u>-</u>	\$ <u>20,000</u>
<u>Juvenile Delinquency Prevention</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	-	-
Total	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
<u>County & District Court Technology Fund</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	-	-
Total	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

SPECIAL REVENUE FUNDS - JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY

	<u>ACTUAL</u> <u>2007-2008</u>	<u>ESTIMATED</u> <u>2008-2009</u>	<u>APPROVED</u> <u>2009-2010</u>
<u>District Court Records Technology Fund</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

SPECIAL REVENUE FUNDS - EDUCATION & RECREATION
DIVISION SUMMARY

	<u>ACTUAL</u> <u>2007-2008</u>	<u>ESTIMATED</u> <u>2008-2009</u>	<u>APPROVED</u> <u>2009-2010</u>
<u>Law Library</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	1,800	1,800	1,800
Total	\$ <u>1,800</u>	\$ <u>1,800</u>	\$ <u>1,800</u>
 <u>Hotel Occupancy Tax</u>			
Salaries & Wages	\$ 197,473	\$ 222,208	\$ 266,739
Fringe Benefits	72,746	79,560	102,255
Materials & Supplies	16,315	11,072	16,700
Maintenance & Utilities	45,915	44,772	50,100
Miscellaneous Services	542,673	549,856	545,825
Total	\$ <u>875,122</u>	\$ <u>907,468</u>	\$ <u>981,619</u>

SPECIAL REVENUE FUNDS - MAINTENANCE - EQUIPMENT & STRUCTURES
DIVISION SUMMARY

	<u>ACTUAL</u> <u>2007-2008</u>	<u>ESTIMATED</u> <u>2008-2009</u>	<u>APPROVED</u> <u>2009-2010</u>
<u>Lateral Road - Precinct 1</u>			
Materials & Supplies	\$ 24,900	\$ -	\$ 30,000
Total	<u>\$ 24,900</u>	<u>\$ -</u>	<u>\$ 30,000</u>
<u>Lateral Road - Precinct 2</u>			
Materials & Supplies	\$ -	\$ -	\$ 60,000
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 60,000</u>
<u>Lateral Road - Precinct 3</u>			
Materials & Supplies	\$ 146,543	\$ -	\$ 90,000
Total	<u>\$ 146,543</u>	<u>\$ -</u>	<u>\$ 90,000</u>
<u>Lateral Road - Precinct 4</u>			
Materials & Supplies	\$ -	\$ -	\$ 10,000
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,000</u>

**CAPITAL OUTLAY
DEPARTMENT SUMMARY**

	<u>ACTUAL</u> <u>2007-2008</u>	<u>ESTIMATED</u> <u>2008-2009</u>	<u>APPROVED</u> <u>2009-2010</u>
<u>DEPARTMENTS</u>			
Voter Registration	\$ -	\$ -	\$ 5,000
County Clerk - Records Management	128,737	105,320	108,500
County Clerk - Records Archive	-	2,500	10,000
County Records Management	61,790	50,000	92,200
Tax Office Auto Dealer	-	1,500	60,000
Breath Alcohol Testing	6,040	6,240	-
Security Fee	349,729	103,800	9,200
Bail Bond Board	-	-	-
Law Officer Training	7,893	1,680	91,200
SCAAP Grant	89,912	55,709	-
D.A.R.E. Contributions	-	-	-
Family Protection Fee Fund	-	-	-
Deputy Sheriff Education	-	-	-
Constable Pct 1 - Education	-	-	-
Constable Pct 2 - Education	-	-	-
Constable Pct 4 - Education	-	-	-
Constable Pct 6 - Education	-	-	-
Constable Pct 7 - Education	-	-	-
Constable Pct 8 - Education	-	-	-
J.P. Courtroom Technology Fee	9,790	50,000	40,000
District Clerk - Records Management	-	7,500	15,757
Justice Court Building Security	-	6,540	25,000
Child Abuse Prevention	-	-	-
D.A.'s Forfeiture	-	5,000	35,000
Sheriff's Forfeiture	496,478	181,521	60,000
D.A.'s Hot Check	-	-	-
Guardianship Fee	-	-	-
Juvenile Delinquency Prevention	-	-	-
County & District Court Technology Fund	-	-	25,000
District Court Records Technology Fund	-	-	15,000
Law Library	72,901	75,000	75,000
Hotel Occupancy Tax	371,574	9,551	-
Lateral Road - Precinct 1	-	-	-
Lateral Road - Precinct 2	-	-	-
Lateral Road - Precinct 3	-	-	-
Lateral Road - Precinct 4	-	-	-
Total Capital Outlay	\$ <u>1,594,844</u>	\$ <u>661,861</u>	\$ <u>666,857</u>

SPECIAL REVENUE FUNDS - SPECIAL PURPOSE FUNDING
DEPARTMENT SUMMARY

	<u>ACTUAL</u> <u>2007-2008</u>	<u>ESTIMATED</u> <u>2008-2009</u>	<u>APPROVED</u> <u>2009-2010</u>
<u>DEPARTMENTS</u>			
Transfers Out			
Hotel Occupancy Tax	\$ <u>62,757</u>	\$ <u>335,853</u>	\$ <u>550,000</u>
Total Transfers Out	\$ <u><u>62,757</u></u>	\$ <u><u>335,853</u></u>	\$ <u><u>550,000</u></u>

CAPITAL PROJECTS

CAPITAL PROJECTS

2009-2010

	BUDGETED	FYTD	ACTUAL		
	2009-2010	2008-2009	2007-2008	2006-2007	2005-2006
Courthouse Restoration	\$ 4,200,000	\$ 925,679	\$ 90,301	\$ 154,927	\$ -
Courthouse Parking Lots	300,000	-	-	-	-
Health & Welfare Building	600,000	-	-	-	-
Mid County Office Remodeling	581,606	286,154	3,542	8,698	-
Keith Lake Park	583,365	78,429	9,582	-	-
Keith Lake Boat Ramp Construction	500,000	-	-	-	-
Keith Lake Fish Pass	175,000	-	99,500	-	-
Central Gardens Drainage	300,000	41,450	8,550	-	-
Shoreline Protection Pleasure Island	100,000	-	-	-	-
Sabine to Galveston Shoreline Protection	100,000	-	-	-	-
Beach Erosion and Dune Restoration	100,000	-	-	-	-
CEPRA - Shoreline Protection Matching Funds	450,000	234,011	190,610	-	-
Labelle Road Right of Way	345,570	30,000	9,430	-	13,862
Hillebrandt Bayou Bridge @ Hillebrandt Road	1,026,000	-	21,389	2,000	-
Bond Road Bridge Replacement	100,000	-	-	-	-
Pine Island Road Bridge Replacement	100,000	-	-	-	-
Garth Road Pct 4	150,000	-	-	-	-
Sulphur Plant Road Pct 4	101,000	-	-	-	-
Generator Project Match	806,712	-	-	-	-
County Wide Phone System	1,200,000	-	-	-	-
Airport Hanger Rehabilitation	1,500,000	-	-	-	-
Building Inspection Program	15,000	-	-	-	-
Security Measures-Mid County Tax	18,000	-	-	-	-
Security Measures-Port Arthur Tax	18,000	-	-	-	-
Total Capital Projects	\$ 13,370,253	\$ 1,595,723	\$ 432,904	\$ 165,625	\$ 13,862

CAPITAL PROJECTS

2009-2010

Courthouse Restoration

Project consists of developing a master plan, along with design and engineering fees to repair and replace damages to the Courthouse. This project is part of the County's long term plan to restore the Courthouse. The 2009-2010 funding of \$4.2 million is from a \$1.7 million transfer from the General Fund in the current year as well as carry-over from prior budgets of \$2.5 million. This funding will cover repairs to the Courthouse exterior in order to waterproof the interior. Additional phases to this restoration project will likely come from long term financing.

Courthouse Parking Lots

Project consists of mitigating standing water in Beaumont Courthouse parking lot by leveling and seal coating. This project is a carry-over from the 2008-2009 budget. Funds have been set aside in previous budgets to complete this project. Estimated funding available is \$300,000.

Health & Welfare Building

The County is approaching a need to relocate the Beaumont location of the Health and Welfare Department. This project consists of acquiring land or a building. This project is a carry-over from the 2008-2009 budget. Funds have been set aside in previous budgets to complete this phase of the project. Estimated funds available are \$600,000. It is likely that additional funding will be needed in the future for the construction of the building or renovation, if an existing building is acquired.

Mid County Office Remodeling

Several County offices are located at a Mid County building complex, which is in need of remodeling and repair. This project will remodel several offices including the county election building to properly house the new electronic election system. This project is a carry-over from prior budgets and funds in the amount of \$581,606 are available to complete this project.

The Keith Lake Park, Keith Lake Boat Ramp Construction, and the Keith Lake Fish Pass are related to the development of a County park for improving the quality of life for the citizens of Jefferson County. The County has broken this project into three different projects in order to track separate funding sources for each phase of the park. The following is a breakdown of each phase:

Keith Lake Park

This project consists of developing a County Park around the Keith Lake Fish Pass and Keith Lake. The County will transfer from the General fund an additional amount of \$150,000 in 2009-2010. The total funding for this phase is \$671,376.

Keith Lake Boat Ramp Construction

This phase of the Keith Lake Park project consists of the construction of bulk heading and channel excavation at Keith Lake Park. This boat ramp is a joint venture with the Texas Parks and Wildlife Department in which the County has committed \$500,000 of General Fund resources to help complete construction. This project is a carry-over from prior budgets.

Keith Lake Fish Pass

This phase of the Keith Lake Park project consists of construction of erosion control devices in the Keith Lake Fish Pass. Funding for this phase is from resources with the Texas Parks and Wildlife Department. The remaining balance of \$175,000 will be utilized to complete this phase.

Central Gardens Drainage

The County is partnering with Drainage District #7 to alleviate flooding in the Central Gardens area. The project consists of redirecting the existing road ditches that slope toward the west and reversing them to slope toward the east to improve drainage in the Central Gardens area. The project is located in Precinct 2. The County is committing \$150,000 in the current year to increase the project's total funding to \$350,000. Funding for this project has come from General Fund resources.

Shoreline Protection - The next four projects emphasize the County's commitment to Shoreline Protection for the County's natural resources. The County's shorelines are an important component to the natural resources that citizens and visitors of the County enjoy. The protection of freshwater marshes from saltwater intrusion is necessary for the marshes continued viability.

Shoreline Protection Pleasure Island

The Pleasure Island shoreline has suffered significant erosion as the result of shipping traffic along the inter-coastal canal. The storm surge from Hurricane Ike accelerated that erosion. This project consists of continued funding for

Shoreline Protection Pleasure Island – continued

engineering services for Shoreline Protection on Pleasure Island. This project is a carry-over from prior budgets with \$100,000 available in funding.

Sabine to Galveston Shoreline Protection

Project consists of continued funding for the Sabine Pass to Galveston Shoreline Protection Feasibility Study. The County has partnered with Galveston and the Corps of Engineers, to study what steps are necessary to slow down erosion along the upper Texas Gulf Coast. The available funding for this project is \$100,000 which comes from prior year transfers from the General Fund. This project is being put on hold until the effect of the storm surge from Hurricane Ike can be factored into the erosion models.

Beach Erosion and Dune Restoration

This is a new project consisting of engineering services to analyze the damages to the shoreline and dunes as a result of the storm surge from Hurricane Ike. Engineers will provide detailed analysis to aid the County in securing funding for large scale dune restoration from Sabine Pass to High Island. The County will transfer \$100,000 from the General Fund in 2009-2010 to complete the analysis.

CEPRA – Shoreline Protection Matching Funds

The County has three projects on Pleasure Island that are currently experiencing severe erosion problems. The locations represents 4,125 feet of shoreline to be repaired utilizing these grant funds. This project consists of Jefferson County's 64% match for CEPRA grant funds to be used for these three projects. The County's 64% match is being funded by General Fund resources of \$350,000 from past budget transfers and \$100,000 will be transferred in the 2009-2010 budget year.

Labelle Road Right of Way

The County has been acquiring right of way along Labelle Road from State Highway 124 to FM 365. This right of way acquisition is necessary for the widening and realignment of Labelle Road as it intersects with State Highway 124. The County will partner with Texas Department of Transportation to fund the reconstruction of this roadway. The County is utilizing \$40,000 of General Fund resources 2009-2010 to increase the County's project commitment to approximately \$400,000.

Hillebrandt Bayou Bridge on Hillebrant Road

This project consists of rebuilding Hillebrandt Bayou Bridge in Precinct 2. The County will fund approximately 70% of the cost to rebuild this bridge. The remaining 30% will come from the Office of Rural and Community Affairs grant funds. The County has set aside \$1,026,000 from carry-over from prior budgets to complete this critical project.

Bond Road Bridge Replacement

This project consists of complete bridge replacement for Bond Road Bridge at Green Pond Gulley. The County has transferred \$100,000 from General Fund resources in prior budget years to pay the County's anticipated match on this bridge replacement. The County will partner with the Texas Department of Transportation to replace this bridge.

Pine Island Road Bridge Replacement

This project consists of complete bridge replacement for Pine Island Road Bridge at Green Pond Gulley. The County has transferred \$100,000 from General Fund resources in prior budget years to pay the County's anticipated match on this bridge replacement. The County will partner with the Texas Department of Transportation to replace this bridge.

Garth Road Pct 4

This project consists of rehabilitation of Garth Road located in Precinct 4. The County has transferred \$150,000 from Road and Bridge Precinct # 4 resources in prior budget years to fund this road rehabilitation.

Sulphur Plant Road Pct 4

This project consists of rehabilitation of Sulphur Plant road located in Precinct 4. The County has transferred \$150,000 from Road and Bridge Precinct # 4 resources in prior budget years to fund this road rehabilitation.

Generator Project Match

This project consists of 25% matching funds for a permanent generator at Ford Park. Ford Park has consistently been utilized as a staging area before, during, and after a disaster. This uninterrupted power supply will enhance disaster response and relief. This County has transferred \$806,712 of General Fund resources in prior budget years to fund the County's match on this project.

County Wide Phone System

This project consists of replacing the entire phone system for all County buildings with new integrated system for enhanced communications. The County's current phone system is in excess of 20 years old and parts to repair the system are becoming scarce. The new phone system will be paid for with a combination of capital project funds and long term capital leases. The County has transferred \$1,200,000 of General Fund resources in prior budget years to pay approximately 60% of the project's estimated \$2,000,000 cost. The remaining \$800,000 is anticipated to be funded through a long term capital lease arrangement. The system is anticipated to go on-line in November 2009.

Airport Hanger Rehabilitation

This project consists of replacing two hangers and upgrades to the Jerry Ware Terminal at the Southeast Texas Regional Airport. The hangers to be replaced were damaged as result of Hurricanes Rita and Ike. The County continues to research other funding sources related to the Hurricane Ike recovery effort for a possible cost share for the upgrades to the Jerry Ware Terminal. The County has budgeted \$1,500,000 of General Fund resources in 2009-2010 to pay the cost of the two hanger replacements and the cost share for the upgrades to the Jerry Ware Terminal.

Building Inspection Program

This project is for continuation of asbestos inspections of County buildings. The County has implemented a project to have all County buildings inspected for various health hazards. The County is allocating \$15,000 of General Fund resources in 2009-2010 to fund asbestos inspections for various County buildings.

Security Measures-Mid County Tax Office

This project is for enhanced security measures at the Mid County Tax office as part of the County's commitment to provide a safer work environment. The County has committed \$18,000 of General Fund resources in 2009-2010 for bullet proof glass for the teller operations at the Mid County Tax office.

Security Measures-Port Arthur Tax Office

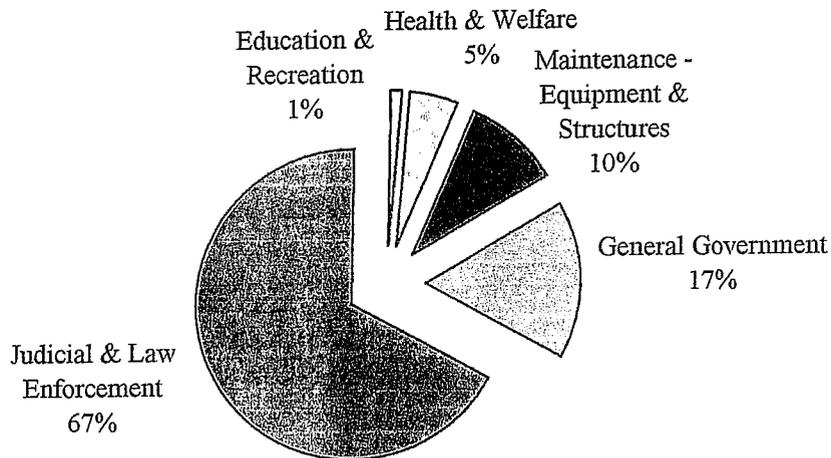
This project is for enhanced security measures at the Port Arthur Tax office as part of the County's commitment to provide a safer work environment. The County has committed \$18,000 of General Fund resources in 2009-2010 for bullet proof glass for the teller operations at the Port Arthur Tax office.

MISCELLANEOUS

PERSONNEL SCHEDULES
SUMMARY BY DEPARTMENT

	Fiscal Year		
	2007-2008	2008-2009	2009-2010
General Government	165	167	167
Judicial & Law Enforcement	670	675	678
Education & Recreation	12	12	12
Health & Welfare	49	50	51
Maintenance - Equipment & Structures	107	104	104
	<u>1,003</u>	<u>1,008</u>	<u>1,012</u>

FY 2009-2010 Personnel



PERSONNEL SCHEDULES

COMPENSATION PLAN

Classified (CCG)		
Grade	Minimum	Maximum
27	18,158	27,238
28	18,612	27,918
29	19,077	28,616
30	19,554	29,332
31	20,043	30,065
32	20,545	30,816
33	21,059	31,586
34	21,584	32,376
35	22,124	33,187
36	22,677	34,016
37	23,244	34,867
38	23,826	35,738
39	24,421	36,631
40	25,032	37,547
41	25,657	38,485
42	26,299	39,449
43	26,956	40,434
44	27,630	41,446
45	28,320	42,482
46	29,028	43,543
47	29,754	44,631
48	30,498	45,748
49	31,261	46,891
50	32,042	48,063
51	32,844	49,265
52	33,664	50,496
53	34,506	51,758
54	35,369	53,053
55	36,253	54,379
56	37,159	55,739
57	38,088	57,132
58	39,041	58,561
59	40,017	60,025
60	41,016	61,524
61	42,041	63,063
62	43,094	64,639
63	44,170	66,256
64	45,276	67,912
65	46,406	69,610
66	47,567	71,351
67	48,756	73,134
68	49,975	74,962
69	51,223	76,837
70	52,506	78,757
71	53,817	80,726
72	55,164	82,744
73	56,542	84,814
74	57,956	86,934
75	59,404	89,106
76	60,890	91,334
77	62,412	93,618
78	63,972	95,959
79	65,571	98,357
80	67,211	100,817
81	68,891	103,337
82	70,614	105,920
83	72,378	108,568
84	74,189	111,282
85	76,043	114,065
86	77,944	116,915
87	79,893	119,839
88	81,890	122,835
89	83,937	125,906
90	86,036	129,052

Classified (CCG) (continued)		
Grade	Minimum	Maximum
91	88,185	132,279
92	90,390	135,587
93	92,651	138,976
94	94,967	142,450

Other Un-Classified (OTH)		
Grade	Minimum	Maximum
1	10,000	150,000

Elected Official (ELE)		
Grade	Minimum	Maximum
1	7,500	140,000

Constable's Contract per Hour (CON)		
Step	Minimum	Maximum
1	21.0500	21.0500
2	22.2520	22.2520
3	23.2071	23.2071
4	24.1622	24.1622
5	25.0172	25.0172
6	25.8797	25.8797
7	26.6497	26.6497
8	27.4357	27.4357
10	32.4498	32.4498

Law Enforcement Contract per Hour (CLE)		
Step	Minimum	Maximum
1	20.1809	20.1809
2	22.4050	22.4050
3	23.3683	23.3683
4	24.3314	24.3314
5	25.1849	25.1849
6	26.0541	26.0541
7	26.8375	26.8375
8	27.2368	27.2368
45	28.5133	28.5133
46	29.9070	29.9070
47	33.6503	33.6503
48	36.9160	36.9160

Detention Contract per Hour (CL2)		
Step	Minimum	Maximum
1	14.9201	14.9201
2	17.0244	17.0244
3	18.1895	18.1895
4	19.0779	19.0779
5	20.4176	20.4176
6	20.8327	20.8327
7	21.4589	21.4589
8	21.7793	21.7793
45	26.5123	26.5123
46	27.8083	27.8083
47	31.2888	31.2888
48	34.3254	34.3254

PERSONNEL SCHEDULES
SUMMARY BY MAJOR FUNCTION

	<u>Grade</u>		<u>FTE</u>
	ELE	1	39
<u>Elected Official</u>			
<u>Clerical, Administrative & Fiscal</u>			
OFFICE ASSISTANT	CCG	34	3
RECEPTIONIST/CLERK	CCG	34	9
OFFICE SPECIALIST	CCG	38	24
SENIOR OFFICE SPECIALIST	CCG	43	16
ADMINISTRATIVE OFFICE SPECIALIST	CCG	46	4
OFFICE MANAGER	CCG	51	1
ELECTIONS COORDINATOR	CCG	56	1
ADMINISTRATIVE OPERATIONS MANAGER	CCG	59	2
DEPUTY COUNTY CLERK	CCG	40	15
SENIOR DEPUTY COUNTY CLERK	CCG	43	8
ADMINISTRATIVE DEPUTY COUNTY CLERK	CCG	53	3
CHIEF DEPUTY COUNTY CLERK	CCG	65	1
COUNTY CLERK ADMINISTRATOR	CCG	61	1
SECRETARY	CCG	38	13
SENIOR SECRETARY	CCG	45	17
ADMINISTRATIVE SECRETARY	CCG	50	15
ACCOUNT CLERK	CCG	40	44
SENIOR ACCOUNT CLERK	CCG	43	8
ACCOUNTING TECHNICIAN	CCG	53	6
COURT CLERK	CCG	40	6
SENIOR COURT CLERK	CCG	43	14
ADMINISTRATIVE AID TO COUNTY JUDGE	CCG	53	1
COURT COORDINATOR	CCG	53	20
ASSOCIATE COURT ADMINISTRATOR	CCG	53	13
COURT APPELATE COORDINATOR	CCG	60	1
CHIEF APPELLATE/WRIT DIVISION ASSISTANT	CCG	53	1
COORDINATOR/INDIGENT DEFENSE	CCG	53	1
DEPUTY DISTRICT CLERK	CCG	40	15
ADMINISTRATIVE DEPUTY DISTRICT CLERK	CCG	53	3
CHIEF DEPUTY DISTRICT CLERK	CCG	65	1
SENIOR DEPUTY DISTRICT CLERK	CCG	43	2
BUYER	CCG	44	1
SENIOR BUYER	CCG	49	2
ASSISTANT PURCHASING AGENT	CCG	61	1
PURCHASING AGENT	CCG	75	1
COMPUTER SERVICES TECHNICIAN/OPERATOR	CCG	49	1
PERSONAL COMPUTER TECHNICIAN	CCG	49	4
ANALYST/PROGRAMMER	CCG	62	1
PROGRAMMER/ANALYST	CCG	65	3
SENIOR PROGRAMMER/ANALYST	CCG	70	2

PERSONNEL SCHEDULES
SUMMARY BY MAJOR FUNCTION

	<u>Grade</u>	<u>FTE</u>
COMPUTER SYSTEMS ADMINISTRATOR	CCG 68	3
SYSTEMS ANALYST	CCG 66	2
ASSISTANT DIRECTOR OF MIS	CCG 79	1
DIRECTOR OF MIS	CCG 86	1
FINANCIAL TECHNICIANS	CCG 48	6
FINANCIAL ANALYST	CCG 59	3
SENIOR FINANCIAL TECHNICIAN	CCG 54	1
TAX OFFICE MANAGER	CCG 61	1
FINANCIAL MANAGER	CCG 71	4
CHIEF DEPUTY TAX ASSESSOR	CCG 69	1
CHIEF DEPUTY COUNTY TREASURER	CCG 54	1
1ST ASSISTANT COUNTY AUDITOR	CCG 79	1
COUNTY AUDITOR	CCG 91	1
CLAIMS ADMINISTRATOR SUPERVISOR	CCG 60	1
CLAIMS ASSISTANT	CCG 40	2
CLAIMS ADJUSTER	CCG 45	1
BENEFITS MANAGER	CCG 69	1
SENIOR BENEFITS ANALYST	CCG 56	2
HUMAN RESOURCE ASSISTANT	CCG 45	1
EMP RELATIONS/COMPENSATION MGR	CCG 66	1
DIRECTOR OF HR & RISK MANAGEMENT	CCG 88	1
SENIOR PERSONNEL SPECIALIST	CCG 56	1
VOTING ASSISTANTS	CCG 41	2
<u>Law Enforcement</u>		
TELECOMMUNICATOR	CCG 42	9
SENIOR TELECOMMUNICATOR	CCG 46	1
TELECOMMUNICATION SENIOR SUPERVISOR	CCG 54	1
ASSISTANT EMERGENCY MANAGEMENT COORDINATOR	CCG 53	1
ASSISTANT CHIEF DEPUTY SHERIFF	CCG 71	1
CHIEF DEPUTY SHERIFF	CCG 77	4
JUVENILE DETENTION OFFICER	CCG 42	13
LEAD JUVENILE DETENTION OFFICE	CCG 50	4
JUVENILE DETENTION SUPERINTENDENT	CCG 70	1
COOK	CCG 31	1
CRIME LAB TECHNICIAN	CCG 48	2
FORENSIC SCIENTISTS	CCG 68	7
DIRECTOR OF CRIME LAB	CCG 72	1
<u>Labor, Trades & Maintenance</u>		
ASSISTANT BUILDING MAINTENANCE SUPERVISOR	CCG 54	1
SIGN FABRICATOR	CCG 42	1
PAINTER	CCG 46	3
CARPENTER	CCG 55	4

PERSONNEL SCHEDULES
SUMMARY BY MAJOR FUNCTION

	<u>Grade</u>	<u>FTE</u>
PLUMBER	CCG 56	1
HEATING, VENT & AC MECHANIC	CCG 57	3
WELDER	CCG 50	1
ELECTRICIAN	CCG 58	1
LEAD PRINTER	CCG 49	1
UTILITY MAINT. WORKER/MULTICRAFT	CCG 40	9
UTILITY MAINT. WORKER - ST&HWY	CCG 44	5
VAN DRIVER	CCG 36	2
EQUIP OPERATOR/MAINT. WORKER	CCG 47	9
SENIOR EQUIP OPERATOR/MAINT. WORKER	CCG 52	21
AUTOMOBILE MECHANIC	CCG 48	3
HEAVY EQUIPMENT MECHANIC	CCG 53	5
DIRECTOR OF SERVICE CENTER	CCG 59	1
VOTING MACHINE TECHNICIAN	CCG 46	1
CUSTODIAL SUPERVISOR	CCG 47	1
GROUNDSKEEPER	CCG 32	2
BUILDING MAINTENANCE SUPERVISOR	CCG 58	2
SUPERINTENDENT OF BUILDING MAINTENANCE	CCG 62	1
DIRECTOR OF BUILDING MAINTENANCE	CCG 69	1
ROAD FOREMAN	CCG 56	6
ASSISTANT SUPERINTENDENT	CCG 58	3
PRECINCT ROAD SUPERINTENDENT	CCG 69	4
ENGINEERING SPECIALIST	CCG 62	6
ENGINEERING SUPERINTENDENT	CCG 71	1
COUNTY ENGINEER	CCG 86	1
AIRCRAFT MECHANIC	CCG 62	1
PILOT/AIRCRAFT MECHANIC	CCG 63	1
CHIEF PILOT/AIRCRAFT MECHANIC	CCG 67	1
HERBICIDE APPL & MAINT WORKER	CCG 42	2
PESTICIDE APPL & MAINT WORKER	CCG 42	3
PESTICIDE APPL & VOTING MACHINE TECH	CCG 43	1
MOSQUITO CONTROL OPERATIONS FOREMAN	CCG 52	2
ENTOMOLOGIST	CCG 62	1
DIRECTOR OF MOSQUITO CONTROL	CCG 75	1
<u>Nursing & Public Health</u>		
PUBLIC HEALTH NURSE	CCG 63	5
LICENSED VOCATIONAL NURSE	CCG 51	1
PUBLIC HEALTH NURSING SUPERVISOR	CCG 65	2
PHARMACIST	CCG 86	1
NURSE PRACTITIONER	CCG 80	1
PHARMACY TECHICIAN	CCG 36	1

PERSONNEL SCHEDULES
SUMMARY BY MAJOR FUNCTION

	<u>Grade</u>		<u>FTE</u>
CONTRACT MONITOR/HEALTH SERVICES ADMINISTRATOR	CCG	52	1
ADMINISTRATIVE DIRECTOR OF H&W	CCG	72	1
ENVIRONMENTAL HEALTH INSPECTOR	CCG	52	2
DIRECTOR OF ENVIRONMENTAL CONTROL	CCG	66	1
<u>Human & Social Services</u>			
JUVENILE PROBATION OFFICER	CCG	51	9
JUVENILE CASEWORK SUPERVISOR	CCG	61	4
JUVENILE CASEWORK MANAGER	CCG	67	2
WELFARE CASEWORKER	CCG	49	7
WELFARE CASEWORK SUPERVISOR	CCG	58	2
VETERANS SERVICE SUPERVISOR	CCG	49	1
VETERANS COUNTY SERVICE OFFICER	CCG	60	1
DIRECTOR OF JUV PROB & DETENTION	CCG	85	1
INDIGENT DEFENSE COORDINATOR	CCG	47	1
SENIOR MEDIATION SUPERVISOR/CASE MANAGER	CCG	53	1
CASE COORDINATOR	CCG	38	1
CASEWORK SUPERVISOR	CCG	53	1
DIRECTOR OF DISPUTE RESOLUTION	CCG	69	1
BOOKMOBILE DRIVER/LIBRARY ASSISTANT	CCG	34	1
LIBRARY SERVICES SPECIALIST	CCG	38	2
COUNTY LIBRARIAN	CCG	57	1
<u>Other Un-Classified or Contract</u>			
DETENTION OFFICER	CL2	1-8	226
BAILIFF	CLE	1-8	7
SHERIFF'S DEPUTY	CLE	1-8	67
UNION ADMIN ASSISTANT	CLE	45	6
SERGEANT	CL2/CLE	45	19
LIEUTENANT	CL2/CLE	46	19
CAPTAIN	CL2/CLE	47	6
MAJOR	CL2/CLE	48	3
CONSTABLE DEPUTY	CON	1-10	26
GRAND JURY BAILIFF	OTH	1	2
ATTORNEY	OTH	1	27
INVESTIGATOR	OTH	1	6
EXECUTIVE ASSISTANT	OTH	1	1
ASSISTANT TO COUNTY JUDGE	OTH	1	2
COURT REPORTER	OTH	1	14
EMERGENCY MANAGEMENT COORDINATOR	OTH	1	1
ASSOCIATE JUDGE	OTH	1	1
AGRICULTURE EXTENSION AGENT	OTH	1	5
Total			1,012

JEFFERSON COUNTY, TEXAS
MISCELLANEOUS STATISTICS

ELECTED COUNTY OFFICIALS

<u>Commissioners' Court</u>	<u>Length of Service</u>	<u>Term Expires</u>
Ronald Walker, County Judge	2 Year	12/31/2010
William "Eddie" Arnold, Commissioner, Pct. 1	4 Years	12/31/2012
Mark Domingue, Commissioner, Pct. 2	17 Years	12/31/2010
Michael "Shane" Sinegal, Commissioner, Pct. 3	< 1 Year	12/31/2012
Everette "Bo" Alfred, Commissioner, Pct. 4	6 Years	12/31/2010

OTHER ELECTED COUNTY OFFICIALS

<u>Name</u>	<u>Position</u>	<u>Length of Service</u>	<u>Term Expires</u>
Carolyn Guidry	County Clerk	4 Years	12/31/2010
Tom Maness	District Attorney	22 Years	12/31/2010
Miriam Johnson	Tax Assessor Collector	14 Years	12/31/2012
Linda Robinson	County Treasurer	21 Years	12/31/2010
Mitch Woods	Sheriff	12 Years	12/31/2012
Lolita Ramos	District Clerk	6 Years	12/31/2010
Kenneth Dollinger	Justice of the Peace Pct. 1 Pl. 1	12 Years	12/31/2012
Vi McGinnis	Justice of the Peace Pct. 1 Pl. 2	22 Years	12/31/2010
Robert Morgan	Justice of the Peace Pct. 2	12 Years	12/31/2010
Ray Chesson	Justice of the Peace Pct. 4	12 Years	12/31/2010
Ransome "Duce" Jones	Justice of the Peace Pct. 6	2 Year	12/31/2010
James Burnett	Justice of the Peace Pct. 7	6 Years	12/31/2010
Tom Gillam	Justice of the Peace Pct. 8	7 Years	12/31/2010
Charles Wiggins	Constable Pct. 1	4 Years	12/31/2012
Leonard Roccaforte	Constable Pct. 2	22 Years	12/31/2012
James Trahan	Constable Pct. 4	4 Years	12/31/2012
Joe Stevenson	Constable Pct. 6	12 Years	12/31/2012
Jeffrey Greenway	Constable Pct. 7	12 Years	12/31/2012
Eddie Collins	Constable Pct. 8	16 Years	12/31/2012
Al Gerson	Judge, County Court at Law #1	24 Years	12/31/2010
Guadalupe "Lupe" Flores	Judge, County Court at Law #2	6 Years	12/31/2010
John Davis	Judge, County Court at Law #3	19 Years	12/31/2010
John Stevens	Judge, Criminal District Court	2 Year	12/31/2010
Layne Walker	Judge, 252nd District Court	6 Years	12/31/2010
Robert Wortham	Judge, 58th District Court	2 Year	12/31/2010
Gary Sanderson	Judge, 60th District Court	31 Years	12/31/2012
Milton Shuffield	Judge, 136th District Court	14 Years	12/31/2012
Donald Floyd	Judge, 172nd District Court	25 Years	12/31/2010
Jeffrey "Randy" Shelton	Judge, 279th District Court	2 Year	12/31/2010
Lawrence Thorne	Judge, 317th District Court	10 Years	12/31/2010

JEFFERSON COUNTY, TEXAS
MISCELLANEOUS STATISTICS

APPOINTED OFFICIALS

<u>Name</u>	<u>Position</u>	<u>Length of Service</u>	<u>Term Expires</u>
Patrick Swain	County Auditor	13 Years	12/31/2010
Deborah Clark	Purchasing Agent	< 1 Year	12/31/2010
Jose Pastrana	County Engineer	9 Years	
Starla Garlick	Agricultural Extension Service	1 Year	
Hal Ross	Airport	6 Years	
David Fontenot	Service Center	20 Years	
Harry Fuselier	Buildings Maintenance	12 Years	
Larry Gist	Court Master	12 Years	
Paul Helegda	MIS	11 Years	
Cindy Bloodsworth	Dispute Resolution Center	21 Years	
Greg Fountain	Emergency Management	2 Years	
Michael Melancon	Environmental Control	13 Years	
Dr. Cecil Walkes	Health and Welfare Units	20 Years	
	Human Resources & Risk		
Cary Erickson	Management	16 Years	
James Martin	Juvenile Probation & Detention	20 Years	
Chad Clark	Library	3 Years	
Lee Chastant	Mosquito Control	18 Years	
Dr. Tommy Brown	Morgue	11 Years	
Hilary Guest	Veterans Services Offices	7 Years	

CONSULTANTS AND ADVISORS

Certified Public Accountants	Gayle W. Botley & Associates Port Arthur, Texas
Co-Bond Counsel	Orgain, Bell & Tucker, L.L.P., and Germer Gertz, L.L.P. Beaumont, Texas
Financial Advisor	Coastal Securities, Houston, Texas

JEFFERSON COUNTY, TEXAS
MISCELLANEOUS STATISTICS

Date of Creation 1836

Date of Organization 1837

Location
 Upper Texas Coast
 Component of Beaumont-Port Arthur MSA

County Seat
 Beaumont, Texas

Economy Base
 Petroleum refining
 Production and processing of petrochemicals
 Fabrication of steel and steel products
 Shipping activity
 Manufacture of wood, pulp, food, and feed products
 Agriculture
 Health care services

Population (A)

<u>Year</u>	<u>County</u>	<u>City of Beaumont</u>	<u>City of Port Arthur</u>	<u>Beaumont- Port Arthur MSA</u>
1960	245,659	119,175	66,676	306,016
1970	246,402	117,548	57,371	347,568
1980	250,938	118,102	61,195	375,497
1990	239,397	114,323	58,724	361,226
2000	252,051	113,866	57,755	385,090
2006 Estimate	241,413	108,828	55,161	374,435
2007 Estimate	241,975	109,579	55,313	376,241
2008 Estimate	243,090	110,553	55,910	378,255

(A) Source: U.S. Census

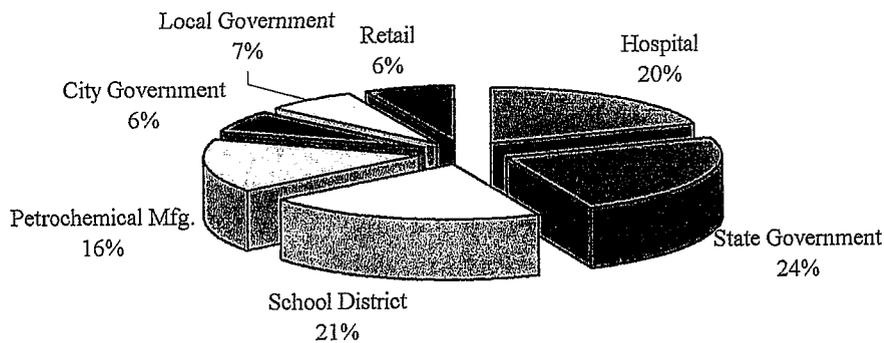
**JEFFERSON COUNTY, TEXAS
MISCELLANEOUS STATISTICS**

Employment Statistics (A)

<u>Fiscal Year</u>	<u>Civilian Labor Force</u>	<u>Total Employment</u>	<u>Total Unemployment</u>	<u>Percent Unemployment</u>
2000	112,629	105,249	7,380	6.6%
2001	111,335	103,359	7,976	7.2%
2002	113,248	104,374	8,874	7.8%
2003	114,673	104,815	9,858	8.6%
2004	112,491	103,295	9,196	8.2%
2005	112,011	103,320	8,691	7.8%
2006	112,101	105,276	6,825	6.1%
2007	112,551	106,343	6,208	5.5%
2008	113,734	105,960	7,774	6.8%
2009 (B)	114,424	103,851	10,573	9.2%

Top Ten Major Employers County (C)

<u>Company</u>	<u>Industry</u>	<u>Employees</u>
State of Texas	State Government	4,837
Beaumont ISD	School District	3,000
Christus Saint Elizabeth Hospital	Hospital	2,335
Exxon Mobil Oil Corporation	Petrochemical Mfg.	2,180
Memorial Hermann Baptist Hospital	Hospital	1,613
Jefferson County	Local Government	1,354
Wal-Mart Associates	Retail	1,331
City of Beaumont	City Government	1,272
Port Arthur ISD	School District	1,227
Conex International	Petrochemical Mfg.	983



(A) Source: Labor Market Statistics - Texas Workforce Commission

(B) Average through end of July, 2009 (not finalized).

(C) Source: Texas Workforce Commission

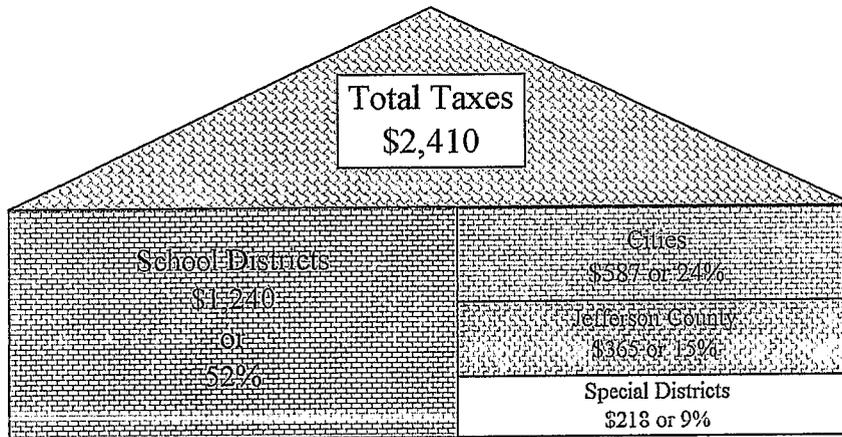
JEFFERSON COUNTY, TEXAS
MISCELLANEOUS STATISTICS

Land Area (A)	904 square miles
Maintained Roads	369.7594
Bond Rating	"A1" Moody's Investors Service, Inc. "AA-" Standard & Poor's Ratings Services
Housing, 2000 (A)	
Total units	102,080
Occupied units/households	92,880
Persons per household	2.55
Percent owner occupied	66.00%
Education, 2000 (A)	
Elementary and high school enrollment, 2000	67,831
Percent in public schools	89.37%
Persons 25 years and over, 2000	161,261
Percent high school graduates	78.50%
Percent bachelor's degree or higher	16.30%

(A) Source: <http://www.census.gov>

**JEFFERSON COUNTY, TEXAS
MISCELLANEOUS STATISTICS**

Property Tax Analysis for a \$100,000 Home in Tax Year 2008 (A)



County taxes for fiscal year 2008-2009 and fiscal year 2009-2010 for a \$100,000 home would be \$365.00 based on the property tax rate of .365¢ per \$100 valuation.

Ten Year History of Abated Property Tax Values (B)

Tax Year	# of Companies	Value Loss Due to Abatement	Tax Loss	Tax Rate
1999	6	\$ 158,258,690	\$ 577,644	0.00365
2000	8	358,711,210	1,309,296	0.00365
2001	9	889,499,960	3,246,675	0.00365
2002	9	1,099,286,320	4,012,395	0.00365
2003	9	1,282,618,720	4,681,558	0.00365
2004	12	1,034,344,310	4,395,963	0.00425
2005	12	1,380,269,700	5,866,146	0.00425
2006	14	1,616,254,070	6,465,016	0.00400
2007	14	1,814,398,530	7,076,154	0.00390
2008	15	2,129,196,020	7,771,565	0.00365
			<u>\$ 45,402,412</u>	

(A) Source: <http://www.jcad.org>

(B) Source: http://www.jcad.org/reports_abate.aspx

GLOSSARY OF TERMS

Accrual Basis—A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

Actual - Final audited revenue or expenditure data for the fiscal year indicated.

Ad Valorem Tax — A tax levied against the value of real or personal property. Valuations are assessed by Jefferson County Appraisal District.

Allocation—Component of an appropriation earmarking expenditures for a specific purpose and/or level of organization.

Appropriation—A legal authorization to incur obligations and to make expenditures for specific purposes.

Appraisal Value – To make an estimate of value for the purpose of taxation.

Appraisal District – An independent governmental entity responsible for appraising property within a county. The Appraisal District certifies the county assessed valuations.

Assessed Valuation—The valuation set upon real estate and certain personal property by the Assessor as a basis for levying property taxes.

Asset—Resources owned or held by a government which have monetary value.

Available Fund Balance—The portion of a fund's balance that is not restricted for a specific purpose and may be used for general appropriation.

Balanced Budget – According to GAAP a balanced budget is one in which the total expenditures do not exceed the total resources, or total estimated revenues plus reserves.

Bond—A written promise to pay to things: 1) a principle amount on a specified date, and 2) a series of interest payments for the term of the bond.

Bond Rating—Organizations like Standard and Poor's and Moody's rate the riskiness of government-issued securities and gives each security a bond rating.

Bonded Indebtedness – The total amount of principle and interest due on bonds which have been sold to finance capital projects such as streets, bridges, and buildings. The most prevalent types of bonds are general obligation or revenue bonds.

Bond Refunding—The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

GLOSSARY OF TERMS

Budget—A plan of financial activity for a specified period of time (fiscal year or biennium) indicating all planned revenues and expenses for the budget period.

Budget Amendment – A change in the authorized level of funding for an organization or line item account code that increases the total budget. Ideally, amendments increase total revenues and total expenditures by an equal amount. Amendments are made only with Commissioners' Court approval.

Budgetary Basis—This refers to the basis of accounting used to estimate financing sources and uses in the budget. These generally take one of three forms: GAAP, cash, or modified accrual.

Budget Calendar—The schedule of key dates, which a government follows in the preparation and adoption of the budget.

Budgetary Control—The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

Callable – A financing term referring to debt service bonds which means the bonds can be retired, or paid off, earlier than the due date without penalty.

Capital Expenditures – Includes all purchases that will be capitalized, both items purchased within individual departments and purchased with capital project funds. Also includes items formerly classified as capital whose purchase amount is between \$5,000 and \$9,999.99 for content insurance purposes.

Capital Outlay—(Also known as capital assets) - Fixed assets which meets the estimated useful life and monetary cost criteria and warrants capitalization in the financial statements. All items owned by an organization can rightfully be considered assets, but as a practical matter, organizations do not capitalize all of them. Jefferson County's monetary criteria is \$10,000 or more and with a useful life of more than one year.

Capital Project—Major construction, acquisition, or renovation activities which add value to a government's physical assets or significantly increases their useful life. Also called capital improvements.

Capital Project Fund – A fund used to account for the financial resources designated for major capital acquisitions of construction. Separate funds are required for each capital project per GAAP.

Capitalization – An accounting treatment whereby an item is recorded as an asset on the balance sheet rather than as an expense of the current period.

Cash Basis—A basis of accounting in which transactions are recognized only when cash is increased or decreased.

GLOSSARY OF TERMS

Categorical – A method of accounting for expenditures in summary format (i.e. salaries & wages, fringe benefits, materials & supplies, maintenance & utilities, & miscellaneous services).

Certificates of Obligation – Debt instruments, similar to bonds, sold to the public to finance the county's capital projects. This type of debt is usually repaid in annual installments over a period of 5 – 25 years.

Charges for Services – see Fees of Office.

Contingency—A budgetary reserve set-aside for emergencies or unforeseen expenditures not otherwise budgeted.

Contractual Services—Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include rent, maintenance agreements, and professional consulting services.

Current Taxes – Taxes that are levied and collected prior to being delinquent. The tax year begins October 1st. Taxes are delinquent on February 1st, after which time penalty and interest charges accrue.

Debt Service—The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

Debt Service Fund – A fund used to account for the accumulation and disbursement of resources associated with the county's debt obligations. Statutorily separate funds are required for each debt obligation.

Delinquent Taxes – Taxes that remain unpaid at February 1st. Taxes are delinquent on February 1st, after which time penalty and interest charges accrue. Attorney fees are assessed beginning July 1st.

Department (Organization) – The organizational unit which is functioning separately in its delivery of service.

Disbursement—The expenditure of monies from an account.

Employee (or Fringe) Benefits—Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share of costs for Social Security and the various pensions, medical, and life insurance plans.

Encumbrance—The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.

Estimated Revenue – The amount of projected revenue for the fiscal cycle. Projections are generally based on prior experiences or increased fees.

GLOSSARY OF TERMS

Expenditure—The payment of cash on the transfer of property or services for the purpose of acquiring an asset, service or settling a loss.

Expense—Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

Fees (Fees of Office) – Revenue charged or charged for services by various county departments to provide a service to the public or another governmental entity.

Fines and Forfeitures – Revenue generated through fines assessed by various courts. Forfeitures are payment as penalty assessed by the Courts through bail bond and property forfeitures.

Fiscal Policy—A government's policies with respect to revenues spending and debt management as these relate to government services, programs, and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year—A twelve-month period designated as the operating year for accounting and budgeting, and financial reporting purposes. Jefferson County's fiscal year is October 1st through September 30th.

Fund—A fiscal entity with revenues and expenses, which are segregated for the purpose of carrying out a specific purpose or activity.

Fund Balance - The excess of the assets of a fund over its liabilities, reserves, and carryover.

Generally Accepted Accounting Principles (GAAP) – Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

General Obligation Bond—This type of bond is backed by the full faith, credit, and taxing power of the government.

Goal – A statement of broad direction, purpose, or intent based on the needs of the community. A goal is general and timeless.

Grants – A contribution by a government agency or other organization to support a particular function. Grants may be classified as either operational or capital and they are restricted for specific purposes. Because grants are presented to the Commissioners' Court throughout the year, the grant budgets and accountings are maintained separately from this document.

Hourly—An employee who fills a temporary or short-term position. Such employees provide contingency staffing for government operations during peak workloads or to address temporary staffing needs. Hourly employees are paid on a per-hour basis and receive limited benefits.

GLOSSARY OF TERMS

- Interfund Transfers** – The movement of monies between funds of the same governmental entity.
- Intergovernmental Revenue** – Funds received from federal, state, and local government sources in the form of grants and shared revenues.
- Levy**—To impose taxes for the support of government activities.
- Line-Item Budget**—A budget prepared along departmental lines that focuses on what is to be bought.
- Long-Term Debt**—Debt with a maturity of more than one year after the date of issuance.
- Mandate** – A formal order from State authorities to County government to make mandatory.
- Maintenance and Utilities**— Expenditures made for maintenance of buildings, vehicles and equipment, and utilities such as electricity, water, and gas necessary to conduct departmental operations.
- Materials and Supplies**—Expendable materials and operating supplies necessary to conduct departmental operations.
- Modified Accrual Basis** – Revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the fund liability is incurred.
- Non-callable** – A financing term referring to debt service bonds which means the bonds cannot be retired, or paid off, earlier than the due date.
- Objective**—Something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific time frame.
- Obligations**—Amounts which a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.
- Operating Revenue**—Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.
- Operating Expenses**—The cost for personnel, materials, and equipment required for a department to function.
- Output Indicators** – A unit of work accomplished, without reference to the resources required to do the work. Output indicators do not reflect the effectiveness or efficiency of the work performed.

GLOSSARY OF TERMS

Other Financing Sources – Includes transfers from other funds, sale of capital assets, insurance proceeds, bond proceeds, and other funding that is not considered to be revenue according to GAAP.

Other Financing Uses – Includes transfers to other funds and other funding that is not considered expenditures according to GAAP.

Pay-as-you-go Basis – A term used to describe a financial policy by which capital outlays are purchased from current resources rather than through borrowing.

Performance Indicators – Specific quantitative and/or qualitative measures of work performed as an objective of specific departments or programs. Data is collected to establish trend patterns concerning workloads and/or determine how effective or efficient a program is in achieving its objectives.

Personal Services—Expenditures for salaries, wages, and fringe benefits of a government's employees.

Program—A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible.

Records Management – This term applies to the management of county records and government documents. Fees are budgeted for collection and expenses for the safeguarding of records according to the Texas Records Management Act.

Reserve—An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

Resolution – A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

Resources—Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

Revenue—Sources of income financing the operations of government.

Salaries & Wages – The cost of all labor related expenses required for a department to function, including but not limited to salaries, merit, cost of living adjustments, etc.

Source of Revenue—Revenues are classified according to their source or point of origin.

Special Revenue Funds – These funds are set up to keep track of segregated revenue activities.

Statute – A law enacted by the legislative assembly.

Tax Rate – A percentage applies to all taxable property to raise general revenues.

GLOSSARY OF TERMS

Tax Rate Limit – The maximum rate at which a government may levy a tax. The limit may apply to taxes raised for a particular purpose, or to taxes imposed for all purposes, and may apply to a single government, to a class of governments, or to all governments operating in a particular area. Overall tax rate limits usually restrict levies for all purposes and of all governments, state, and local, having jurisdiction in a given area.

Tax Levy—The resultant product when the tax rate per one hundred dollars is multiplied by the tax base.

Taxes—Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

Transfers In/Out—Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

Unencumbered Balance – The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

Unreserved Fund Balance—The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

User Charges—The payment of a fee for direct receipt of a public service by the party who benefits from the service.

GLOSSARY OF TERMS

ACROYNMS

AC -	Air Conditioning
ADA -	American with Disabilities Act
BMT -	Beaumont
CAFR -	Comprehensive Annual Financial Report
CCTV -	Close Circuit Television
CD -	Compact Disc
CEPRA -	Coastal Erosion Planning and Response Account
CI -	Criminal Investigation
COLA -	Cost of Living Increase
CPI -	Consumer Price Index
DA -	District Attorney
DARE -	Drug Abuse Resistance Education
DR -	Doctor
DVD -	Digital Versatile Disk
FAA -	Federal Aviation Administration
FTE -	Full-time Equivalent
GAAP -	General Accepted Accounting Principles
GC/MC -	Gas chromatograph/mass spectrometer
GFOA -	Government Finance Officer Association
HP -	Hewlett Packard
HP -	Horse Power

GLOSSARY OF TERMS

ACROYNMS - continued

HR -	Hour
HR -	Human Resources
H&W -	Health & Welfare
HWY -	Highway
IA -	Internal Affairs
IBM -	International Business Machines
ID -	Identification
ISD -	Independent School District
JC -	Jefferson County
JP -	Justice of the Peace
LGC -	Local Government Code
LNG -	Liquified Natural Gas
LT -	Lieutenant
MB -	Megabyte
MFG -	Manufacturing
MIS -	Management Information Systems
MSA -	Metropolitan Statistical Area
NO -	Number
PA -	Port Arthur
PCT -	Precinct
RAM -	Random Access Memory

GLOSSARY OF TERMS

ACROYNMS - continued

RFP -	Request for Proposal
ROW -	Right of Way
RTV -	Rugged Terrain Vehicle
SCAAP -	State Criminal Alien Assistance Program
ST -	State
SUV -	Sports Utility Vehicle
TXDOT -	Texas Department of Transportation
UHF -	Ultra High Frequency
US -	United States
VOIP -	Voice over Internet Protocol

